REPORTS

ON THE

ADMINISTRATION OF THE EXCISE DEPARTMENT

IN THE

BOMBAY PRESIDENCY, SIND AND ADEN

FINANCIAL YEAR 1920-21

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ADMINISTRATION REPORT OF THE EXCISE DEPARTMENT IN THE BOMBAY PRESIDENCY PROPER FOR THE YEAR 1920-21.

CHAPTER I.

Administrative changes.

1. The following changes were introduced in the Excise system and arrangements during the year 1920-21:—

(1) Enhancement from 1st April 1920 of the duty on—

(*a*) Ganja from Rs. 15 to Rs. 17-8-0 per seer, and

(*b*) Charas from Rs. 30 to Rs. 40 per seer (Government Resolution No. 861, Revenue Department, dated 13th March 1920).

(2) Supply of country spirit departmentally instead of through contractors to—

(*a*) the Bombay-Kolaba-Kalyan contract area, throughout the year, and

(*b*) The Surat distillery area from 1st April 1920 to 31st October 1920 consequent on the termination on 31st March 1920 of Messrs. Carew and Company's contract. The new contractors of the Surat distillery took over the distillery from 1st November 1920.

(3) General enhancement from 1st October 1920 of the sanctioned supply rates of country spirit by 12 annas per proof gallon in view of the increase in the cost of raw material coal, casks and labour (Government Orders No. 2825, Revenue Department, dated 4th October 1920, and No. 2936, dated 13th October 1920,) and consequent advance in the maximum selling price in the case of "fixed fee" and "border" shops of 12 annas and 6 annas per gallon of 30° U.P. and 60° U.P. respectively.

(4) Extension of the "Tender System" for the disposal of toddy shops in Surat City and ten miles radius to the whole of the Chorasi and Olpad Talukas (Government Order No. 1960, Revenue Department, dated 1st July 1920).

(5) Extension of the system of Excise advisory committees to certain rural areas in the districts of Broach, Kolaba, Ratnagiri, Belgaum, Satara, West Khandesh, East Khandesh, Nasik, and Thana (Government Orders Nos. 2852, dated 6th October 1920, 812, dated 22nd March 1921, and 857, dated 28th March 1921).

(6) Amalgamation of the non-gazetted establishments of the Salt and Excise Departments (Government Resolution No. 3327, Revenue Department, dated 1st December 1920).

(7) Change of designation of the gazetted officers of the combined Salt and Excise Department from "Assistant Collector of Salt and Excise" to "Superintendent of Salt and Excise" (Government Order No. 2774, Revenue Department, dated 29th September 1920).

2. There were no changes in the rates of still-head duty in 1920-21. An Excise map is not therefore prefixed to this report.

3 All statistics of revenue with the exception of those regarding "gain on sale-proceeds of opium" and of consumption herein dealt with relate to British districts only.

CHAPTER II.

Country Spirit.

Sale strengths.

4. The prescribed strengths of country spirit sold were, as in the previous year, 25° U.P., 30° U.P., 40° U.P. and 60° U.P., the only change being the substitution of 60° U.P. for 45° U.P. in the Deesa Cantonment shop (Imperial Return IV, columns 2—4). The policy of

discouraging the consumption of the stronger spirit by the restriction of a certain number of shops in each district to the exclusive sale of the weaker spirit was continued. The number of such shops fell however by 4 as a result of the general policy of reducing the number of country spirit shops (Appendix N).

Receipts from still-head duty.

5. The revenue from still-head duty amounted to Rs. 1,85,52,267 against Rs. 1,85,83,319 in the previous year (Imperial Return I, column 2), showing a decrease of Rs. 31,052. This decrease is due to a fall in the issues to shops.

Vend license fees.

6. The receipts from fees for the right of retail vend of country spirit at shops aggregated Rs. 1,28,43,953 against Rs. 77,57,197 in the previous year (Imperial Return I, column 4), an advance of Rs, 50,86,756, due to advance collection of the current year's full fee in the case of town shops. Of the total fees, Rs. 1,19,87,266 represent 'vend', *i.e.*, auction fees, and Rs. 8,56,687 'license', *i.e.*, fixed fees.

Revenue and consumption under outstill system.

7. The proceeds of the Akrani outstill farm amounted to Rs. 2,727 only against Rs. 16,963. The investigation of the irregularities referred to in paragraph 7 of the previous year's report resulted in the suspension of the contractor's license and the management of the farm departmentally pending decision of the case by Government. The decrease in receipts of Rs. 14,236 is only apparent, as the sale-proceeds of the spirit sold under departmental management to the extent of about Rs. 27,000 are included in the item "Miscellaneous" against West Khandesh (column 32 of Imperial Return I). The consumption which consists of 60° U.P. only shows a rise of 3,885 bulk gallons, against a decline of 7,745 gallons in the previous year (Appendix N). The increase indicates that the enforcement of the sanctioned selling rates under the departmental management removed a potent cause of illicit consumption.

Working of the contract supply system.

8 The supply of mhowra and of waggons was more satisfactory during the year under report than in the previous year, but the price of raw material, coal, casks and labour continued to rule high. Government therefore enhanced the supply rates for the latter half of the year and gave the contractors further financial assistance As a result supplies were well maintained throughout the year. The names of the contractors, the places of manufacture and the supply rates for the different contract areas for the year under report are shown in Appendix A.

(1) Surat District and part of the Thana Dist ict.

(2) Bombay-Kolaba and part of Thana.

On the termination on 31st March 1920 of Messrs. Carew and Company's contracts for the marginally noted two areas, tenders were invited for the supply of spirit to those areas. Only one tender for No. (1) area was received and was accepted. It was not considered expedient to offer the contract for No. (2) area to any of the other contractors in the Presidency, as none of them was able to carry out the contract which he already held without financial assistance from Government. Moreover, it was found possible to obtain cheaper supplies from sources outside the Presidency. The area in question was therefore managed departmentally (Government Order No. 2381, Revenue Department, dated 11th August 1920).

Working of the Mhowra Flowers Act.

9. Notwithstanding the extension of the period of mhowra vacation due to the prevailing scarcity, cases of illicit possession of mhowra flowers rose from 29 to 430 in the Kaira District. This increase is attributed to the fact that the mhowra crop of 1920 was abundant. There were four such cases against three in Thana and five against *nil* in Kolaba.

Country Liquor Shops.

10. The number of shops sanctioned for the retail sale of country spirit decreased from 1,890 to 1,862 owing to the closure of 28 shops, 3 of them on the recommendations of advisory committees and 25 on those of the Collectors (Appendix B, column 3).

Advisory Committees.

11. Information regarding the work done by the Excise Advisory Committees, the action taken on their recommendations and the opening and closing hours of shops will be found in Appendix B. The question of the appointment of committees in the Kaira and Kanara Districts

and in certain rural areas in the other districts was decided by Government who ordered the appointment of such committees in certain additional talukas of the Broach, Thana, Kolaba, Ratnagiri, Belgaum, Satara, West Khandesh, East Khandesh and Nasik Districts. Some of the areas for which committees have been sanctioned are not shown in Appendix B as it was not found possible to constitute the committees for those areas before the end of the year 1920-21.

Consumption.

12. Appendix C, column 11, shows in terms of proof gallons the sales of spirit at shops. There was a net decrease of 26,196 gallons. The three Deccan Districts of East Khandesh, West Khandesh and Nasik showed large decreases of 48,000, 36,000 and 15,000 gallons (in round figures) and the three Gujarat Districts of Surat, Panch Mahals and Broach of 28,000, 20,000 and 10,000 gallons respectively. These figures amount in the aggregate to 1,57,000 gallons representing a percentage decrease for six districts of 6 on the total consumption of the Presidency of 26,15,000 gallons. If the City of Bombay is excluded, where owing to the very large industrial population, consumption of liquor is always relatively very high, being in the year under report slightly less than one third of the consumption of the rest of the Presidency, the percentage is raised to 8·8. Bombay City, however, showed an increase of over a lakh and a half gallons and the Ratnagiri District, which largely contributes to the industrial population of Bombay, an increase of 16,000 gallons. These two substantial increases were mainly responsible for reducing the net decrease for the whole Presidency to 26,000 gallons. The decrease, wherever it occurred, was, as is usual, chiefly due to unfavourable agricultural conditions of the year under report, which was also a Sinhastha year. High prices also contributed to some extent to the general decrease. The consumption per head was lowest in Satara (1 dram) and highest in Bombay City (34·2). Next to Bombay come Surat (18·7), Thana (17·2) and Kolaba (10·5). These four areas together with Ratnagiri, though forming five different administrative charges, possess this characteristic in common that they supply a large amount of industrial labour. It is interesting therefore to compare the consumption in this area with its population of roughly 4½ millions with the consumption in the rest of the Presidency with its population of 11½ millions. As will be seen from Appendix C, the consumption in the case of the former amounted to 1,651,000 gallons against 964,000 gallons in the case of the latter. In other words 4½ million people in Bombay City and the four neighbouring districts consumed about 1¾ times as much country spirit as the 11½ millions in the rest of the Presidency.

The significance of these statistics is emphasised by the subjoined figures showing consumption of toddy and foreign liquors :—

	Toddy.	Imported Foreign Liquors.			Indian made spirits.	Indian made malt liquor.	Remarks.
		Spirits.	Wines.	Malt-liquor.			
1	2	3	4	5	6	7	8
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	
Bombay City, Thana, Surat, Kolaba and Ratnagiri Districts.	9,018,000	395,000	96,000	813,000	70,000	25,700	a) Of this quantity, 267,000 gallons were mainly consumed in the Cantonments of Poona, Deolali, Belgaum. Ahmednagar and Ahmedabad.
Rest of the Presidency ..	3,545,000	84,000	7,600	(a) 277,000	11,000	28,300	

From the facts and figures given above, it is clear that there is a very definite connection between the conditions of labour and consumption of alcohol. This may very probably be due in great measure to the conditions under which the working classes live in Bombay. There seems reason to suspect that it is the influence of

Bombay City which has produced an increase of consumption in the adjacent districts and in Ratnagiri. The increase of 16,000 gallons in Ratnagiri is not without significance.

Temperance movements.

13. There was no temperance activity in evidence in Bombay City during the year under report beyond that usually noticed, *viz.*, the posting of placards, the arrangement of Holika Sammelan Committees and temperance lectures during the Holi holidays and the provision of healthy recreation for mill-hands by the Bombay Temperance Association, the Kamgar Hitawardhaka Samaj, the Madyapana Nishedhaka Mandal and the Social Service League. Nor was any special activity noticeable in the mofussil except in Broach and Surat where the liquor shops were picketted in November followed by some decrease in sales. The movement, however, soon began to flag and the sales improved for some time till a serious attempt was made towards the end of March by the Non-Co-operators to organise regular picketting of shops in almost all districts. This has resulted in a marked decrease in sales with consequent loss of revenue. The liquor shops were, as usual, closed in Bombay City for five days during the Mohorrum and for two days during the Holi holidays.

Administration of distilleries and warehouses.

14. There were seven distilleries (including the two in the Native States, the one at Dabhoda and the other at Wadia) and 33 bonded warehouses working during the year. One warehouse at Timba in the Mahi Kantha leased area was closed.

The aggregate amount of duty-paid spirit issued to retailers in British districts was 2,579,968 proof gallons (exclusive of 12,206 proof gallons issued from the Dhadgaon distillery to the Akrani outstill area) against 2,655,131 proof gallons in the previous year. 1,354,420 proof gallons of spirit were imported from outside the Presidency against 1,165,567 proof gallons in the previous year.

Retail sale of liquor in excess of the prescribed limits.

15. Permits for the sale of country spirit in excess of the fixed limits were as usual granted in the five Gujarat districts and in Thana, West Khandesh and Bombay City. The total quantity sold was 577½ gallons of 30° U.P., 23 of 40° U.P. and 4,492 of 60° U.P. against 744, 28 and 5,161 gallons respectively in the previous year. Permits were also granted for the sale of toddy of which 86 gallons were sold in the Surat District.

CHAPTER III.

TODDY.

Revenue.

16. The revenue under this head is derived from (1) tree-tax and (2) fees for the retail sale of toddy. It amounted to Rs. 35,70,620 in the year under report, compared with Rs. 33,46,084 in the previous year (column 11 of Imperial Return I), an increase of Rs. 2,24,536.

Tree-tax.

17. The receipts from tree-tax amounted to Rs. 17,86,582 compared with Rs. 16,90,344 in the previous year (column 8 of Imperial Return I). This increase of Rs. 96,238 is due chiefly to the extension of the tender system to the whole of the Chorasi and Olpad Talukas of the Surat District and partly to a greater number of date trees having been tapped in some districts.

Vend and license fees.

18. The revenue from vend fees was Rs. 15,99,855 and from license fees Rs. 1,84,183 or a total of Rs. 17,84,038 against Rs. 16,55,740 in the previous year (column 9 of Imperial Return I), an increase of Rs. 1,28,298 due to previous year's arrears of fees having been recovered during the year under report.

Toddy farm.

19. The farming system for the supply and sale of toddy continued in the Bhusaval, Erandol, Jalgaon and Raver Talukas of the East Khandesh District.

20. The number of trees licensed for tapping for the sale of raw toddy in the Presidency compared with that in the previous year (Appendix D) is given below :—

Trees licensed for tapping.

	Cocoanut.	Brab.	Dates and wild palm.	Total.
1920-21	41,147	17,558	369,864	428,569
1919-20	44,305	23,585	360,504	428,394
	— 3,158	— 6,027	+9,360	+175

21. The licenses of each description granted during the year and in the previous year were :—

Toddy licenses.

	Domestic consumption.	Tree-foot booths.	Shops.	Hawking.	Total.
1920-21	14,958	2,718	1,072	84	18,832
1919-20	20,930	2,848	1,069	84	24,931
	— 5,972	— 130	+3	....	— 6,099

Eighteen shops were newly licensed and fifteen were closed during the year.

22. The total sales show a decline of 302,645 gallons. In the Northern Division there was a marked increase, but in the Southern Division a considerable fall and a slight one in the Central Division.

Consumption.

23. Two licenses were issued in the Thana District, one in the Surat District, and 20 in the Kanara (Below Ghat) District for the manufacture of gul. The number of trees tapped free of tax for the purpose were 1,100,250 and 252, respectively. The rules regulating the tapping of trees for the purpose of gul manufacture have now been considerably simplified. The industry cannot yet be considered to be very promising.

Manufacture of gul from sweet toddy.

CHAPTER IV.

Foreign Liquors and Indian Manufactured Liquors excised at Tariff Rates.

24. The revenue under this head chiefly consists of (1) duty on liquors manufactured in India and excised at the Sea Customs Tariff rates and (2) license fees for the sale of such liquors and imported liquors.

Revenue.

During the year under report the revenue under (1) amounted to Rs. 5,16,743 against Rs. 7,47,623 in the previous year (columns 12, 15 and 19 of Imperial Return I), a decrease of Rs. 2,30,880 due to larger imports by sea. The revenue under (2) rose from Rs. 3,64,150 to Rs. 4,11,076 during the year (column 16 of Imperial Return I), the increase of Rs. 46,926 being attributed to the increased sales during the previous year on which the fees were assessed.

25. The imports of foreign liquors into Bombay City by sea compare with those of the previous year as follows :—

Imports and consumption of foreign liquors.

Year.	Fermented liquors.	Wines.	Potable spirits.	Denatured and perfumed spirits.
	Liquid Gallons.	Liquid Gallons.	Proof Gallons.	Liquid Gallons.
1920-21	1,206,338	145,437	* 472,986	‡ 74,539
1919-20	916,149	116,244	† 312,533	§ 98,124
	+ 290,189	+ 29,193	+ 160,453	— 23,585

* Includes 2,663 liquid gallons of liqueurs.
† do. 2,818 do. do.
‡ do. 452 proof gallons of perfumed spirits.
§ do. 145 do. do. do.

The following table gives the statistics of sales of foreign liquors in the year under report compared with those in the previous year (Imperial Return IV, columns 7, 8, 9, 10, 11 and 13) :—

Year.	Fermented liquors.	Wines.	Potable spirits.	Denatured spirit.
	Imperial Gallons.	Imperial Gallons.	Imperial Gallons.	Imperial Gallons.
1920-21	1,144,332	103,943	561,142	227,514
1919-20	1,562,914	100,555	513,106	241,277
	— 418,582	+ 3,388	+ 48,036	—13,763

The decrease under fermented liquors is noticeable in Bombay, Belgaum, Ahmednagar and Nasik and is attributed to reduction in the number of troops and followers. The continued increase under potable spirits is due to the growing taste for foreign spirits. The decrease under denatured spirit must be attributed to ordinary trade fluctuations.

The sales of rectified spirits and medicated wines were 21,454 and 7 gallons respectively, against 11,509 gallons and 4 gallons in the previous year (columns 12 and 14 of Imperial Return IV).

The imports of denatured spirit by sea from foreign countries rose from 90,484 gallons in 1919-20 to 104,819 gallons in the year under report, an increase of 14,335 mainly from Java (Appendix E).

Imports by land show a decrease of 8,116 gallons. The manufacture of Indian spirits excised at tariff rates is confined to the Gujarat Chemical Works at Ahmedabad and Alembic Chemical Works Company of Baroda. The former supplied 20,319 gallons of duty-free rectified spirit to the Government Medical Stores, Bombay, against 9,933 gallons in the preceding year, and also issued 3,246 proof gallons of denatured spirit against 648 proof gallons in the preceding year.

Foreign Liquor Licenses.

26. The number of licenses for the sale of foreign liquor was 1,355 against 1,245 in the previous year (Imperial Return III, columns 8 and 20 to 28), an increase of 110 licenses, due mostly to an increase in the wholesale, short-term, medicated wines and denatured spirit licenses.

CHAPTER V.

INTOXICATING DRUGS OTHER THAN OPIUM.

Hemp Drugs.

Cultivation and outturn of ganja.

27. The cultivation of hemp for ganja is restricted to five villages in the Nagar Taluka of the Ahmednagar District. The number of licenses granted, the area cultivated and the quantity produced during the year under report, compared with the previous year, were :—

	1919-20.	1920-21.
	Acres.	Acres.
Area cultivated	465	226
	Maunds.	Maunds.
Outturn of ganja	5,422	1,530
Licenses issued to cultivators	72	71

The average yield per acre was about 6·8 maunds as against 12 maunds in the previous year. The low outturn is chiefly due to insufficiency of water as a result of the total failure of the monsoon.

Issues from Warehouses.

28. The issues from the warehouses during the year under report and the previous year are contrasted below :—

	1920-21.			1919-20.		
	Ganja.	Bhang.	Charas	Ganja.	Bhang.	Charas.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Issued for sale in the Bombay Presidency proper	1,170	218	186	1,259	216	195
Exported to Native States	116	27	4	101	41	4
Exported to other provinces	44	..	..	44	..	..
Exported to foreign countries	41	..	..	87	..	2

Fluctuations in consumption.

29. The fluctuations in consumption were :—

Year.	Ganja.	Bhang.	Charas.
	Seers.	Seers.	Seers.
1919-20	44,352	8,530	7,859
1920-21	41,273	8,487	7,499

The consumption of ganja decreased appreciably on the whole owing to decreased consumption in the districts of Dharwar, Belgaum, Sholapur, Satara and Ahmednagar, though there was a considerable increase in the City of Bombay due partly to the influx of people from the surrounding districts in search of employment and partly to the pilgrims and Sadhus passing through the City on their way to Nasik for the Sinhasta fair.

The small decline in the consumption of bhang calls for no comment.

The decrease in the sales of charas is primarily due to the expensiveness of the drug as compared to ganja.

Revenue.

30. The revenue from intoxicating drugs is derived from (1) quantitative duties on issues from warehouses and on imports from other provinces and (2) vend fees. The duty realised and the vend fees amounted to Rs. 11,44,996 and Rs. 8,29,573 respectively compared with Rs. 10,33,227 and Rs. 6,45,734 in the year 1919-20 (Imperial Return I, columns 27 and 28).

The number of vend licenses granted in the several districts was 570 (Imperial Return III, columns 11 and 30 to 32) against 588 in the previous year. Of these 18 were wholesale and 552 retail.

One new shop was opened for the first time in one village and 18 were closed in localities where they were not considered necessary.

Cocaine.

Vend licenses.

31. The licenses for the sale of cocaine for *bona fide* medical purposes numbered 538 during the year under report against 527 in the previous year (Imperial Return III, column 36).

Imports and issues in the Presidency.

32. The quantity of cocaine and its allied drugs imported during the year was 7 lbs. 2 oz. (avoir-dupois standard weight) the same as in the previous year. The quantity of cocaine sold under license in the Presidency was 29 lbs. 9 ozs. and 130 grains against 28 lbs. 12 ozs. and 262 grains in 1919-20.

Cocaine cases.

33. Two hundred and seventy-four cases of illicit possession and sale of cocaine were detected in the City of Bombay during the year under report against 119 in the previous year as a consequence of a fairly large quantity of Japanese cocaine finding its way into Bombay in spite of the vigilance exercised over this trade. There are no signs yet of any large importation of German cocaine which is reported to be inferior in quality to the Japanese cocaine. The hawking trade in Bombay is carried on by Pathans.

The largest seizure of cocaine by the Excise Department during the year was one of 38,500 grains.

CHAPTER VI.

OPIUM.

Realizations from opium issued from depots.

34. Opium issued from the depots realised Rs. 25,74,911 as shown in the District Treasury accounts. Of this Rs. 9,62,379 represent the prime cost paid to the Government of the United Provinces, the balance of Rs. 16,12,532 being gain on sales as shown in column 20 of Imperial Return I. From the latter figure the marginally noted expenditure has to be deducted. The net profit to Government thus amounts to Rs. 16,01,676 (inclusive of duty) against Rs. 17,76,237 in the previous year, a decrease of Rs. 1,74,561.

	Rs.
(1) Conveyance and packing charges at opium depots in British Districts	9,484
(2) Cost of maintenance of the Government Depots at Sadra and Palanpur ..	1,372
	10,856

Sales in British Districts.

35. The total sales in British Districts aggregated 42,648 seers against 46,680 seers in the previous year (column 15 of Imperial Return IV), a decrease of 4,032 seers due mainly to higher selling prices charged by the vendors on the abolition of the maximum selling price.

Vend fees.

36. The fees for retail vend in British Districts amounted to Rs. 11,95,604 against Rs. 9,96,715 in the previous year (column 21 of Imperial Return I), a net increase of Rs. 1,98,889 due to advance collection of the full fee in the case of town shops and of the first quarterly instalment of the fees in the case of other shops.

Number of retail shop and medical practitioners', chemists' and druggists' licenses.

37. The total number of shops was 732 against 733 in the previous year (column 29 of Imperial Return III). The number of licenses held by the medical practitioners, druggists and chemists for the possession and sale of opium and its preparations increased from 962 to 986 (column 33 of Imperial Return III).

Supplies to Native States.

38. The total quantity of opium supplied to Native States was 31,131 seers against 29,056 seers in the previous year (Appendix G).

39. The area under poppy cultivation in the Baroda State increased from 847 acres in 1919-20 to 3,837 acres in 1920-21. The opium in hand at the beginning of the year was 48,157 seers and that manufactured during the year 3,426 seers. The total issues to the licensed dealers were 9,040 seers against 9,417 seers in the previous year. The decrease is due to the cause explained in paragraph 36. The stocks held at the end of the year were 38,061 seers exclusive of 982 seers on account of dryage and 3,500 seers exported to Ghazipur.

Manufacture and issues in the Baroda State.

40. The gross excise opium revenue (exclusive of prime cost) was Rs. 28,08,136. With the addition of Rs. 3,000 granted by the Government of India in payment of confiscated opium sent to the Ghazipur Opium Factory, the aggregate gross revenue amounted to Rs. 28,11,136 against Rs. 27,87,263 in the previous year, an increase of Rs. 23,873. The figures of gross receipts include Rs. 59,498 subsequently refunded to several Native States on account of the difference between the rate at which opium was issued to them and the cost price *plus* freight actually paid by Government. The amount so refunded during the previous year was 44,250. The increase of Rs. 15,248 is explained by the fact that a larger quantity of opium was imported during the year from British Depôts.

Total excise opium revenue.

CHAPTER VII.

Financial Results.

41. The total realizations of the year (column 33 of Imperial Return I) are contrasted in the following table with those of the previous year :—

Revenue.

	Realizations in			
	1919-20.	1920-21.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
1. Country spirits	2,63,57,479	3,13,98,947	50,41,468	..
2. Country fermented liquors	33,46,084	35,70,620	2,24,536	..
3. Malt liquors	442	..	..	442
4. Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	9,71,147	8,46,225	..	1,24,922
5. Commercial spirits (including medicated wines)	1,40,184	81,594	..	58,590
6. Hemp-drugs	16,78,961	19,74,569	2,95,608	..
7. Opium	(*a*) 27,84,263	(*b*) 28,08,136	23,873	..
8. Fines and forfeitures	12,926	12,128	..	798
9 Miscellaneous	30,964	80,553	49,589	..
Total	3,53,22,450	4,07,72,772	56,35,074	1,84,752

(*a*) Exclusive of Rs. 1,338 on account of license fees for opium shops in Native States, but inclusive of gain on sale proceeds of opium supplied to these States.

(*b*) Do. Rs. 1,796 do. do. do. do.

42. Owing to the amalgamation of the non-gazetted executive and clerical establishments of the Salt and Excise Departments, $\frac{4}{9}$th share of the expenditure for the combined Salt and Excise establishment, excluding menials, is debited to Excise from 1st November 1920. In view of this change it is not possible to show the figures of expenditure by districts in Imperial Return II as was done hitherto, but only in lump for the whole Presidency. The total expenditure for the year, exclusive of refunds, was 13,44,287 against Rs. 11,99,926 in the previous year (Imperial Return II) and is exclusive of compensation to (1) the Bombay Municipality for loss of revenue previously derived by it from shop licenses (Rs. 1,43,750) and (2) the District Local Boards in the Presidency in lieu of the one anna cess on excise revenue previously allowed (Rs. 1,30,128). The increase is due to the revision of pay of the non-gazetted executive establishment. The gross total expenditure inclusive of the above two items and refunds amounts to Rs. 17,52,985, represent-

Expenditure.

ing about 4¼ per cent. on the gross revenue of Rs. 4,07,72,772. Thus the net excise revenue of the year was Rs. 3,90,19,787 against Rs. 3,37,21,783 in the preceding year, an increase of Rs. 52,98,004.

Recovery of excise revenue by coercive processes.

43. Coercive processes were resorted to for the recovery of arrears of excise revenue during the year in all Districts except Ahmedabad, Kaira, Panch Mahals, Thana and Sholapur. In some cases the issue of notices was sufficient: in some it was found necessary to attach moveable or immoveable property, before the arrears could be recovered.

CHAPTER VIII.

Offences against Abkari and Opium Laws.

Offences against Abkari Law.

44. The total number of cases detected was 3,168 against 2,269 in the previous year. Of these, 2,629 related to liquor, 256 to hemp drugs and 283 to cocaine, against 1,957, 190 and 122, respectively (columns 8, 14 and 18 of Appendix J).

Fluctuations in liquor cases.

Cases of illicit distillation rose by 337, of illicit possession by 118 and of other miscellaneous offences by 307, but those of illicit importation fell by 91. The rise under the former heads is due to the abundance of the mhowra crop, while the fall under the latter is attributed to the rise under the former since there is less incentive to illicit mport when there are facilities for illicit distillation.

1. Kaira.
2. Panch Mahals.
3. Thana.
4. West Khandesh.
5. East Khandesh.
6. Nasik.
7. Dharwar.
8. Bijapur.

The eight marginally noted districts are those in which illicit distillation is most prevalent. In the year under report, however, Dharwar and Bijapur show a noteworthy decrease in crime of this nature due to the special efforts of the preventive staff at those places. The decrease in East Khandesh is inappreciable, while the Panch Mahals, Thana, Nasik and West Khandesh show considerable increase. The Kaira District with its small rise of only 7 cases may be said to have done well in the face of the greater incentive to crime afforded by the good mhowra crop.

Fluctuations in hemp drugs cases.

The cases relating to hemp drugs rose from 190 to 256.

Fluctuations in cocaine cases.

Cocaine cases advanced from 122 to 283 of which 274 were detected in Bombay City.

Offences against Opium Law.

45. Opium cases fell from 565 to 400. Of these, 376 cases were tried in British Districts and 24 in Native States against 526 and 39, respectively, in the previous year (column 29, Appendix J). Cases of illegal possession were 309 against 459 and those of illegal import same as in the previous year, *viz.*, 48. The contraband opium seized amounted to 2,200 seers of which 2,176 seers were seized in British territory and 24 in Native States.

Fluctuations in cases of drunkenness.

46. Cases of conviction for drunkenness fell by 161 from 6,713 to 6,552 (Appendix K, columns 2 and 3). 4,939 of these cases occurred in Bombay City. Twelve cases occurred on licensed premises against 1 in the previous year.

The Excise Intelligence Bureau.

47. The Excise Intelligence Bureau continued to compile and disseminate useful information regarding offences against the Excise and Opium laws and the methods of smugglers.

The Finger Print Branch of the Bureau received during the year 513 finger print slips of excise offenders for search against 525 during the previous year. Previous convictions were traced in 82 instances compared with 98 in 1919-20. The record of this branch contained at the end of the year finger print slips of about 6,900 Excise convicts.

General Remarks.

48. The obvious inference from the facts and figures recorded in paragraph 12 is that while the policy of Government in keeping up prices of liquor and reducing the number of places at which it is sold has succeeded in actually reducing consumption among the agricultural classes, there is a distinct increase in drinking noticeable among the industrial classes. The statistics however must be received with caution. Attention is invited to Appendix C and the attached memorandum. From the figures given therein, it will be seen that the consumption per head in Bombay increased from 33·3 drams to 34·2. In Ahmedabad, a large industrial centre, the consumption fell from 13·8 drams to 12·9. In the town of Thana it fell from 48·2 to 33·9. On the other hand we find the consumption in Bandra rising from 43·6 to no less than 83·6. Bassein which last year held the unenviable position of the heaviest drinking town with 78·9 drams per head retains it this year with 87·7 drams. Panwel and Alibag show very high figures, though in Alibag the consumption declined from 78·8 to 54·1 and in Panwel from 56·3 to 51·7. The other high rates of consumption are all in towns where troops are stationed. Bandra and Bassein are largely inhabited by Indian Christians, who are large consumers of alcoholic liquor, and the remarkable increase in consumption would seem to deserve the attention of the leaders of that community. It is to be noted that the figures in this report are calculated on the population at the recent census. The increase in the case, *e.g.*, of Bombay and Bassein is therefore greater than it appears to be. In Bandra on the other hand the increase is not so great as it appears since the population fell from 24,286 to 15,590. In dealing with the *per capita* figures generally it is to be observed that while the rural population decreased from 13,522,467 to 12,874,557, the urban population increased from 2,590,584 to 3,130,458. The general decrease in urban areas from 24·1 drams per head to 22·4 does not therefore imply an increase in temperance. The urban areas in fact consumed 1,63,000 gallons in excess of last year's figures while consumption in rural areas decreased by 1,90,000 gallons. The higher consumption in urban area may no doubt be ascribed in part to the nature of the occupation of the working classes and the conditions under which they live. In Bombay and the adjacent areas the population tends to be congested owing to the high rents and cost of buildings. In the large industrial towns of Sholapur and Hubli the *per capita* consumption is not high.

The Deputy Commissioners' reports do not contain comments on the work of the establishments in general or of individual officers, and my own experience is too short to enable me to give an opinion of my own. My own office has worked very well under the competent management of my Personal Assistant Mr. Pinto.

W. C. SHEPHERD,
Commissioner of Customs,
Salt and Excise.

Camp *viâ* Bombay, 10th August 1921.

APPENDIX A.

Contracts for the manufacture and supply of country spirit during 1920-21.

District.	Name of the supply contractor.	Spirit whence supplied.	Spirit where delivered.	Sanctioned supply rates (per gallon London proof). Rs. a. p.
Ahmedabad ...	Messrs. Dalal, Vakil and Co.	Government Central distillery at Godhra in the Panch Mahals.	Ahmedabad bonded warehouse.	1 2 0
Kaira ...			Anand bonded warehouse.	
Panch Mahals ...			Godhra distillery ...	*1 14 0 *
Broach ...			Broach bonded warehouse.	
Surat ...	The area was under departmental management from 1st April 1920 to 31st October 1920. Messrs. Boyce D. Cawasji and Co., from 1st November 1920.	Government Central distillery at Surat.	Surat distillery ...	
			Bulsár bonded warehouse...	
Dángs ...			Ahwa bonded warehouse ...	1 1 0 from 1st April 1920 to 30th September 1920.
Thána.				1 12 0 from 1st October 1920 to 31st October 1920.
Sálsette Táluka ...	Do.	Do.	Thána bonded warehouse...	
Bassein do. ...				1 15 9 from 1st November 1920.
Máhim do. ...			Bassein bonded warehouse.	
Dáhánu do. ...			Dáhánu bonded warehouse.	
Umbergaon and Mokhada Pethas and Jawhár State.				
Bhiwndi, Kalyán, Sháhápur, Vada and Murbad Tálukas.	The area was under departmental management throughout the year.	From Asansol in Bengal, Katni and Kamptee in the Central Province, Samalkot and Nellikuppam in the Madras Presidency, Cawnpore in the United Provinces, Hyderabad (Deccan) Java, Godhra and Dhulia.	Kalyán bonded warehouse.	1 0 0 *1 12 0
Kolába ...	Do.	Do.	Panvel bonded warehouse...	1 8 0
			Mahád do. ...	*1 15 0
			Pen do. ...	
Town and Island of Bombay.	Do.	Do.	Sewri bonded warehouse ...	1 0 0 *1 12 0
Poona ...	Messrs. Nowroji Padamji and Co.	Government Central distillery at Mundhwa near Poona.	Mundhwa distillery ...	
Ahmednagar ...			Ahmednagar bonded warehouse.	1 1 4
Sátára ...			Sátára bonded warehouse...	*1 13 4
Sholápur ...			Sholápur bonded warehouse	
Násik ...	Messrs. Sorabji and Kavasji Dadabhoy-Dubash.	Government Central distillery at Dhulia in West Khándesh.	Násik bonded warehouse ...	
			Málegaon bonded warehouse	
West Khándesh ...			Dhulia distillery ...	1 1 0
			Nandurbár bonded warehouse.	*1 13 0
East Khándesh ...			Jalgaon bonded warehouse.	
Kánara (above-ghát)...	Khanápur Distillery Company.	Government Central distillery at Khánápur in the Belgaum District.	Sirsi bonded warehouse ...	
			Khanápur distillery ...	
Belgaum ...			Dhárwár bonded warehouse.	1 2 0
Dhárwár ...			Gadag bonded warehouse ...	*1 12 0
			Háveri do. ...	
Bijápur ...			Bijápur do. ...	
Kánara (below-ghát) ...	Do.	Do.	Kumta bonded warehouse...	
			Kodibag bonded warehouse.	1 4 0
Ratnágiri ...	Do.	Do.	Harnai bonded warehouse.	*1 15 0
			Chiplun do. ...	
			Ratnágiri do. ...	
			Rajapur do. ...	
			Malwan do. ...	
Sankheda Mewas State in Rewa Kántha Agency.	Messrs. Jamshedjee Nássarwanji Ginwalla and Hormusjee Jamshedjee Ginwalla.	Wadia distillery ...	Wadia distillery ...	1 2 0 *1 14 0
Mahi Kántha Leased area.		Dabhoda distillery ...	Dabhoda distillery ...	1 2 0
			Vadagám bonded warehouse.	*1 14 0

* In force from 1st October 1920.

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1920-21.				
			On recommendation of Committee.	On recommendation of Collector.	Want of bids temporarily.	Other reasons.	Total.
	1	2	3				
1	Ahmedabad ...	Ahmedabad Municipality ...	...	...	...	...	...
2	Kaira ...	.....	...	1	...	...	1
3	Panch Mahálś ...	Godhra Municipality ...	...	...	...	...	...
4	Broach ...	1. Broach Municipality ... 2. Ankleshwar Táluka ... 3. Hánsot Mahál ...	...	...	...	...	...
5	Surat ...	1. Surat Municipality ... 2. Chorási Táluka ... Ránder Municipality ... 3. Olpád Táluka ... 4. Bárdoli Táluka including Válod. 5. Jalálpur Táluka ... 6. Chikhli do. ... 7. Bulsár do. ... 8. Párdi do. ... 9. Mándvi do. ...	...	2	...	...	2
6	Thána ...	1. Bándra Municipality ... 2. Thána do. ... 3. Sálsette Táluka ... 4. Bassein do. ... 5. Máhim do. ... 6. Dáhánu Táluka ... 7. Umbergaon Petha ... 8. Kalyán Táluka ... 9. Bhiwndi do. ... 10. Murbád do. ... 11. Sháhápur do. ... 12. Váda do. (excluding Mukháda Petha).	...	...	...	...	...
7	Bombay ...	One Committee for each of the seven Municipal Wards.	...	...	...	...	...
8	Kolába ...	1. Alibág Táluka ... 2. Pen do. ... 3. Panvel do. ... 4. Karjat do. ... 5. Roha do. ... 6. Máhad do. ... 7. Mangaon do. ...	...	...	...	...	...
9	Ratnágiri ...	1. Ratnágiri town ... 2. Ratnágiri Táluka ... 3. Rajapur do. ... 4. Deogad do. ... 5. Málwan do. ... 6. Vengurla do. ... 7. Sángameshwar do. ... 8. Chiplun do. ... 9. Khed do. ... 10. Dapoli do. ... 11. Guhágar Máhal ... 12. Mandangad do. ...	...	6	...	...	6
10	Kánara ...	.....	...	14	...	...	14
11	Dhárwár ...	1. Dhárwár Municipality ... 2. Hubli do. ... 3. Gadag do. ...	...	...	...	...	...
12	Belgaum ...	Belgaum City and Cantonment Municipality.	...	...	...	...	...

(a) The committees were

B.

Details as to meetings of Committees in 1920-21.				Hours for sale at shops during 1920-21.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations to which effect given wholly.	Number of recommendations to which effect given partly.	Number of recommendations to which effect not given.	Opening.	Closing.	
4					5		6
					A. M.	P. M.	
2	3	3	...	...	10 30	8 30	
...	...	...	...	...	10 30	8 30	Nadiád, Anand, Borsad, Umreth and Kapadwanj towns.
						9 0	Rural areas.
...	...	...	...	...	10 30	8 0	Godhra town.
						9 0	Rural areas.
...	...	...	...	...	10 30	8 30	Broach City and Ankleshwar town.
...	...	...	...	...		9 0	Rural areas.
...	—	...	...	...		8 0	Surat City.
...	...	...	..	...			
...	...	...	...	...			
...	...	...	...	...			
1	1	...	...	1	10 30	8 30	Bulsár and Ránder towns.
3	2	1	...	1			
1	1	...	...	1			
...	...	...	...	...			
...	...	...	...	...			
2	3	2	...	1		9 0	Rural areas.
...	...	...	...	...		8 30	Kalyán and Bhiwndi towns.
...	...	...	...	...			
2	1	1	...	...			
1	1	...	...	...			
...	...	...	...	...			
...	...	...	...	...	10 30		
...	...	...	...	...			
...	...	...	...	...		9 0	Thána, Kurla and Bándra towns and Rural areas.
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
(a) 9	9	9	...	...	10 30	9 30	
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
2	1	...	...	1	10 30	9 0	
1	1	...	...	1			
1	1	...	...	1			
...	...	...	...	...			
...	...	...	...	...			
1	...	...	...	...			
1	...	...	...	...			
1	...	...	...	...			
1	...	...	...	...			
1	...	...	...	...			
1	...	...	...	...	10 30	8 30	Ratnágiri, Málwan, Vengurla and Chiplun towns.
1	...	...	...	...		9 0	Rural areas.
1	...	...	...	...			
1	...	...	...	...			
2	...	...	...	...			
1	4	1	...	3			
2	...	...	...	...			
1	...	...	...	...		8 30	Kárwár and Kumta towns.
...	...	...	...	...	10 30	9 0	Rural areas.
1	1	...	...	1	10 30	8 0	Dhárwár, Hubli, Gadag and Ránebennur towns.
1	...	...	...	...		8 30	Rural areas.
...	...	...	...	...			
					10 30	8 0	Belgaum, Athni and Nipani towns.
...	...	...	...	...		8 30	Rural areas.

consulted by circulars.

APPENDIX

	District.	Localities for which Advisory Committees are constituted.	Number of country spirit shops closed during 1920-21.				
			On recommendation of Committee.	On recommendation of Collector.	Want of bids temporarily.	Other reasons.	Total.
	1	2	3				
13	Bijápur ...	Bijápur Municipality ...	...	...	1	...	1
14	Sholápur ...	Sholápur do. ...	...	...	...	...	...
15	Sátára ...	Sátára do. ...	2	1	...	...	3
16	Poona ...	1. Poona City Municipality... 2. Poona Cantonment and Suburban Municipality...	...	...	...	...	...
17	Ahmednagar ...	Ahmednagar City and Cantonment and Bhingár Municipality.	...	...	...	...	...
18	Násik ...	1. Násik Municipality ... 2. Málegaon do. ...	1	1	...	...	2
19	West Khándesh	1. Dhulia Municipality ... 2. Nandurbár Táluka ... 3. Sákri do. ... 4. Táloda do. ... 5. Sháháda do. ... 6. Shirpur do. ... 7. Navápur Petha ... 8. Dhulia Táluka (except Dhulia town. 9. Sindkheda Táluka ...	...	...	...	...	...
20	East Khándesh.	1. Jalgaon Táluka ... 2. Bhusával do. ... 3. Yawal do. ... 4. Ráver do. ... 5. Amalner do. ... 6. Erandol do. ... 7. Chopda do. ... 8. Pachora do. ... 9. Chalisgaon do. ... 10. Jamner do. ...	...	...	...	...	...
		Total ...	3	25	1	...	29

B—*continued.*

Details as to meetings of Committees in 1920-21.				Hours for sale at shops during 1920-21.		Remarks.
Number of meetings.	Number of recommendations made.	Number of recommendations to which effect given wholly.	Number of recommendations to which effect given partly.	Number of recommendations to which effect not given.	Opening.	Closing.	
4					5		6
					A. M.	P. M.	
...	...	...	...	...	10 30	8 0	Bijápur, Bágalkot, Guledgudd and Ilkal towns.
						8 30	Rural areas.
...	...	...	...	...	10 30	8 0	Sholápur City, Bársi and Pandharpur towns.
						8 30	Rural areas.
...	...	...	...	...	10 30	8 0	Sátára, Wái, Karád, Miraj and Sángli towns.
						8 30	Rural areas.
1	7	7	...	...	10 30	8 30	Poona City and Cantonment.
1	6	6	...	...	10 30	8 30	Rural areas.
1	2	...	...	2	10 30	8 0	Ahmednagar City and Cantonment and Sangamner town.
						8 30	Rural areas.
...	...	...	...	...	10 30	8 30	Násik City, Málegaon and Yeola towns and Málegaon Camp.
...	...	...	...	...		9 0	Rural areas.
...	...	...	...	...			
1	...	...	...	...			
1	1	1	...	...		8 30	Dhulia and Nandurbár towns.
1	5	3	...	2			
1	3	2	...	1			
1	5	5	...	...	10 30		
1	4	4	...	...			
...	...	...	...	..		9 0	Rural areas.
...	...	...	...	...			
...	...	...	...	...		8 30	Jalgaon, Nasirabad, Bhusával, Párola, Amalner, Chopda, Dharangaon and Erandol towns.
...	...	...	...	...			
...	...	...	...	...			
...	...	...	...	...			
1	1	...	...	1	10 30		
...	...	...	...	...			
1	1	...	...	1			
1	1	...	...	1			
...	...	...	...	...			
...	...	...	...	...		9 0	Rural areas.
...	...	...	...	...	.....	...	

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX C.

Statement showing the Consumption of Country Spirit in proof gallons and the rate per head of population in (1) Urban areas (including Bombay City), (2) Rural areas and (3) the whole British District of the Bombay Presidency during the year 1920-21.

Serial No.	District.	District head quarter towns and towns of 10,000 population or over.				Rural areas (i.e., districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		
		Number.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Consumption per head in drams L. P.	Population.	Consumption in gallons L. P.	Rate per head in drams L. P.
1	2	3	4	5	6	7	8	9	10	11	12
				Gallons.	Drams.		Gallons.	Drams.		Gallons.	Drams.
1	Ahmedabad ...	3	312,780	77,994	11·9	578,103	12,670	1·1	890,883	90,664	4·9
2	Kaira ...	5	83,139	14,200	8·2	628,000	29,479	2·3	711,139	43,679	2·9
3	Panch Mahals ...	2	40,054	18,301	21·9	334,893	38,615	5·5	374,947	56,916	7·3
4	Broach ...	2	52,729	23,947	26·3	254,938	29,397	5·5	307,667	53,344	9·1
5	Surat ...	3	144,263	49,717	16·5	529,639	212,672	19·3	673,902	262,389	18·7
6	Thana ...	6	90,571	87,328	46·3	821,338	239,898	14·0	917,909	327,226	17·2
7	Bombay ...	1	1,172,953	836,173	34·2	.....	.....	.....	1,172,953	836,173	34·2
8	Kolaba ...	1	5,253	5,924	54·1	557,678	116,895	10·1	562,931	122,819	10·5
9	Ratnagiri ...	4	48,366	17,428	17·3	1,105,312	84,910	3·7	1,153,678	102,338	4·3
10	Kanara ...	2	23,617	5,426	11·0	378,025	30,682	3·9	401,542	36,108	4·3
11	Dharwar ...	4	155,381	30,486	9·4	881,600	33,374	1·8	1,036,981	63,860	3·0
12	Belgaum ...	2	65,509	37,208	27·3	887,637	29,183	1·6	953,146	66,391	3·3
13	Bijapur ...	4	78,119	14,648	9·0	718,763	14,418	0·96	796,882	29,066	1·8
14	Sholapur ...	3	168,970	29,612	8·4	569,657	9,931	0·8	738,627	39,543	2·6
15	Satara ...	3	92,482	5,768	3·0	933,988	14,826	0·8	1,026,470	20,594	1·0
16	Poona ...	3	286,290	123,022	20·6	722,743	16,851	1·1	1,009,033	139,873	6·6
17	Ahmednagar ...	1	48,190	21,896	21·8	684,557	5,362	0·4	732,747	27,258	1·8
18	Nasik ...	3	75,617	21,419	13·6	757,069	53,278	3·4	832,686	74,697	4·3
19	West Khandesh ...	2	42,654	10,319	11·6	599,210	105,794	8·5	641,864	{ 104,238 / * 11,875 }	8·7
20	East Khandesh ...	9	143,621	27,956	9·3	931,407	72,782	3·7	1 075,028	100,738	4·5
	Total ... 1920-21 ...	64	3,130,458	14,63,772	22·4	12,874,557	1,151,017	4·3	16,005,015	2,614,789	7·8
	Total ... 1919-20 ...	61	2,590,584	1,300,240	24·1	13,522,467	1,340,745	4·8	16,113,051	2,640,985	7·9

* In the Akrani tract of West Khandesh.

W. C. SHEPHERD,
Commissioner of Customs,
Salt and Excise.

Memorandum of Country Spirit Consumption, etc., in certain large towns.

Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of proof. 1920-21. Total gallons.	Consumption of Country Spirit in terms of proof. 1920-21. Rate per head of population.	Actual realizations. Still-head duty.	Actual realizations. Vend fee.	Total realizations 1920-21.
				Drams.	Rs.	Rs.	Rs.
1	Ahmedabad City and Cantonment.	274,202	74,126	12·9	5,98,758	3,07,700	9,06,458
2	Broach City ...	41,313	22,472	26·1	1,66,636	1,07,850	2,74,486
3	Surat City ...	118,299	36,700	14·9	2,88,876	1,07,550	3,96,426
4	Thana Town ...	22,623	15,979	33·9	1,13,104	51,700	1,64,804
5	Bandra do. ...	15,590	27,159	83·6	1,93,359	96,600	2,89,959
6	Coorla do. ...	15,192	9,306	29·4	65,524	18,800	84,324
7	Bassein do. ...	10,368	18,941	87·7	1,33,046	32,625	1,65,671
8	Panvel do. ...	7,843	8,444	51·7	43,058	27,100	70,158
9	Alibag do. ...	5,253	5,924	54·1	29,386	11,350	40,736
10	Dharwar City ...	34,221	9,302	13·0	75,631	50,200	1,25,831
11	Hubli Town ...	66,757	11,121	8·0	88,773	80,462	1,69,235
12	Belgaum City and Cantonment...	43,685	33,265	36·6	2,74,864	67,855	3,42,719
13	Sholapur City, Cantonment and places ten miles round.	113,931	22,584	9·5	1,56,636	1,19,150	2,75,786
14	Satara City and Cantonment ...	22,447	3,259	7·0	22,406	18,300	40,706
15	Poona City and Cantonment ...	165,953	114,352	33·0	9,66,307	8,26,150	17,92,457
16	Ahmednagar City and Cantonment.	48,190	21,895	21·8	1,86,474	62,850	2,49,324
17	Nasik City ...	38,211	13,453	16·9	1,05,216	67,500	1,72,716
18	Dhulia Town ...	29,521	6,368	10·4	38,831	71,700	1,10,531
19	Jalgaon Town ...	23,324	3,655	7·5	22,229	33,200	55,429
20	Bhusaval do. ...	25,071	8,571	16·4	61,525	34,900	96,425
	Total for Towns ...	1,121,994	466,881	20·0	36,30,639	21,93,542	58,24,181

W. C. SHEPHERD,
Commissioner of Customs,
Salt and Excise.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

APPENDIX.

Statement showing (1) the rates of tree-tax; (2) the maximum selling prices per gallon of toddy sold at (c) for sale at shops and (d) for hawking; (4) the number of trees licensed to be tapped for raw toddy; British District of the Presidency

Serial No.	District.	Tree-tax rates on		Maximum selling price per gallon of toddy.	1920-21.						
					Number of licenses issued for					Number of trees	
		Cocoanut and Brab.	Date and Wild Palm.	At booths.	Domestic consumption.	Tree-foot booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.
1	2	3		4	5	6	7	8	9	10	11
1	Ahmedabad	Rs. a. p. 5 0 0	Rs. a. p. 2 0 0	Rs. a. p. 0 9 0	...	1	2	1	4	...	...
2	Kaira	(a) 0 8 0	(a) 0 8 0	.....	18	...	...	...	18	...	18
3	Panch Mahâls	.....	0 4 0	.....	2,654	...	...	...	2,654	...	3,151
4	Broach	5 8 0	2 8 0	0 8 0	41	74	7	...	122	...	1,455
5	Surat	(b) 7 0 0 (c) 5 8 0 (d) 6 0 0 (e) 5 0 0 (f) 4 8 0 (g) 1 12 0 (h) 1 0 0 (i) 3 0 0 (j) 6 0 0	(b) 4 0 0 (c) 2 8 0 (d) 3 0 0 (e) 2 0 0 (f) 1 8 0 (g) 1 0 0 (h) 0 4 0 (i) 1 0 0 (j) 2 0 0 (j-1) 1 0 0 (k) 1 4 0 (k-1) 1 8 0	(b) 0 6 0 (c) 0 3 0 (d) 0 3 0 (e) 0 3 0 (f) 0 3 0 (g) 0 3 0 (h) 0 1 6 (i) 0 3 0	12,041	670	178	...	12,892	...	998
6	Thâna	(l) 12 0 0 (m) 10 0 0 (n) 7 8 0 (o) 5 0 0 (p) 0 0 0	6 0 0 5 0 0 3 0 0 2 0 0 3 0 0	0 5 0 0 4 0	68	916	176	...	1,160	776	10,775
7	Bombay	12 0 0	6 0 0	0 9 0	5	86	127	80	298	19,254	615
8	Kolâba	(q) 12 0 0 (r) 9 0 0	6 0 0 3 0 0	0 3 0	17	45	17	...	79	202	545
9	Ratnâgiri	8 0 0	3 0 0	0 4 6	...	701	85	...	786	16,604	...
10	Kânara	8 0 0	3 0 0	0 6 0	...	108	88	...	196	4,210	...
11	Dhârwâr	6 0 0	3 0 0	0 6 0	...	15	109	...	124	...	...
12	Belgaum	6 0 0	3 0 0	0 6 0	...	10	85	...	95	...	...
13	Bijâpur	6 0 0	3 0 0	0 0	...	25	109	...	134	...	...
14	Sholâpur	6 0 0	3 0 0	0 6 0	...	22	18	...	40	...	...
15	Sâtâra	6 0 0	2 0 0	0 9 0	72	...	12	1	85	10	...
16	Poona	6 0 0	3 0 0	0 6 0	15	27	29	2	73	1	...
17	Ahmednagar	6 0 0	3 0 0	0 6 0	...	2	5	...	7	...	...
18	Nâsik	6 0 0	2 0 0	0 9 0	24	15	17	...	56	...	...
19	West Khândesh	6 0 0	2 0 0	0 9 0	...	...	6	...	6	...	...
20	East Khândesh	6 0 0	2 0 0	0 9 0	...	1	2	...	3	...	...
	Total	.....	.....	.....	14,968	2,718	1,072	84	18,832	41,147	17,558

D.

booths ; (3) the number of licenses granted (a) for domestic consumption, (b) for sale at tree-foot booths, and (5) the quantity of toddy reported to have been sold from shops and tree-foot booths in each during the year 1920-21

1919-20.												
Licensed to be tapped.		Quantity of toddy sold.	Number of licenses issued for					Number of trees licensed to be tapped.				Quantity of toddy sold.	Remarks.
Date.	Total.		Domestic consumption.	Tree-foot-booths.	Toddy shops.	Hawking.	Total.	Cocoanut.	Brab.	Date.	Total.		
13	13	14	15	16	17	18	19	20	21	22	23	24	25
		Gallons.										Gallons.	
250	250	7,858	...	1	2	1	4	...	...	300	300	7,845	
...	18	.....	25	...	...	...	25	...	25	...	25	.....	(a) Kaira District and Dehgam Amodra and Indrun villages of Modása Mahál of Ahmedabad District.
2	3,153	.....	7,967	2	...	...	7 969	...	9,801	106	9,907	1,793	
1,922	3,378	77,364	75	73	7	...	155	...	1,496	1,762	3,258	83,398	(b) Surat City, and 10 miles round. (c) Olpád Táluka beyond 10 miles from Surat City. (d) Jalálpur Táluka and 33 coast villages of Bulsár Táluka. (e) Párdi Táluka. (f) Bulsár Táluka, exclusive of 33 coast villages.
210,325	211,323	4,050,821	12,632	579	182	...	13,393	...	1,040	2,02,852	2,03,892	3,672,214	(g) Bárdoli Táluka and part of Mándvi Táluka south of the Tápti. (h) Part of Mándvi Táluka north of the Tápti. (i) Chikhli Táluka. (j) Dánga. (j-1) Chikhli Táluka for Kaliparaj. (k) Párdi and Bulsár-East for Kaliparaj. (k-1) Bulsár-West for Kaliparaj.
43,129	54,689	2,676,080	87	903	166	1	1,157	880	10,079	41,968	52,907	2,189,067	(l) Silvette and Barsem Tálukas. (m) Máhim Táluka. (n) Dáhánu Táluka. (o) Umbergaon Potha. (p) Rest of the district and Jawhár State.
2,662	22,531	1,640,236	4	90	127	80	301	21,711	641	3,186	25,538	1,659,208	
516	1,343	56,442	23	47	19	...	89	371	523	460	1,354	47,621	(q) Panvel and bagáyat part of Alibág Táluka.
...	16,704	1,194,215	...	803	87	...	19	15,962	...	...	15,962	1,196,572	(r) Rest of the district and Sudhágad Mahal
1,090	5,300	401,124	...	214	95	...	309	5,350	...	1,237	6,587	646,547	
32,574	32,574	756,288	...	16	109	...	125	...	...	30,640	30,640	779,412	
18,792	18,792	565,958	...	10	85	...	95	...	...	22,397	22,397	764,979	
27,703	27,703	531,251	...	47	109	...	156	...	...	26,554	26,554	693,395	
15,893	15,893	389,582	...	20	12	...	32	...	...	13,958	13,958	351,284	
236	245	1,090	64	...	10	...	74	30	...	195	235	1,062	
12,487	12,488	647,343	21	26	29	2	78	1	...	12,263	12,264	585,247	
936	936	29,226	...	1	5	...	6	...	...	918	918	33,691	
1,117	1,117	20,550	13	12	17	...	41	...	...	1,180	1,180	19,924	
65	65	32,442	...	2	6	...	8	...	...	380	380	20,341	
175	175	3,746	...	2	2	...	4	...	...	148	148	3,794	
369,664	428,569	12,562,751	20,930	2,843	1,069	84	24,931	44,305	23,585	360,504	428,594	12,865,396	

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise

APPENDIX E,

Statement showing the quantities of (a) imported denatured spirits passed into consumption at the favourable 7½ per cent. ad valorem *Rate of Duty and (b) locally produced denatured spirits passed into consumption free of duty during the year 1920-21 in the Bombay Presidency.*

Denatured spirit imported from Foreign countries.		Denatured Spirit produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other places			
Country from which imported.	Quantity imported.	Place of Production.	Quantity consumed locally.	Exported to other places.	Places from which imported.	Quantity consumed locally.	Exported to other places.	
1	2	3	4	5	6	7	8	9
	Imp. gals.		Imp. gals.			Imp. gals.		
United Kingdom ...	35	...	...	...	Calcutta ...	5,787	..	
Java ...	103,784	Ahmedabad	1,955	...	Ba roda ...	5,571	..	
Total ...	104,819	...	1,955	...	.....	11,358	...	

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX F.

APPENDI

Statement showing the area under Hemp cultivation and the Intoxicating Drugs produced, lodge

Cultivation.					Name of the Warehouse in which the drugs were lodged, etc	Intoxicating Drugs produced during the year.		Balance at the Warehouse on the 1st April 1920.			Drugs imported from other Provinces or brought from other Warehouses in the Presidency in bond.			Total columns 7 to 11.		
Name of Tálaka in which permitted.	Of Ganja.		Of Bháng.			Ganja.	Bháng.	Ganja.	Bháng	Charas.	Ganja	Bháng.	Charas.	Ganja.	Bháng.	Charas.
	Number of Villages in which permitted.	Area cultivated.	Number of Villages in which permitted.	Area cultivated.												
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Acres.		Acres.		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Ahmednagar District.																
Ahmednagar ...	5	226	...	...	Ahmednagar ...	1,530	...	4,703	38	...	2	43	...	6,210	81	...
					Bombay ...	...	...	154	13	31	489	167	176	643	180	207
					Surat ...	...	...	14	17	...	42	31	...	56	48	...
					Ahmedabad ...	...	...	43		8	104	35	31	147	43	39
Total ...	5	226	...	...		1,530	...	4,919	76	39	637	276	197	7,056	352	236

F.

in, and issued from and balance at the Warehouses, etc., during the year ending the 31st March 1921.

Intoxicating Drugs removed from the Warehouse during the year.									Balance at the Warehouse on 31st March 1921.			Warehouse rent.	Approximate average selling price per maund exclusive of duty.		
On payment of duty by licensed vendors in British Districts and Native States.			To other Provinces or other Warehouses in the Presidency			For destruction being useless.									
Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.	Gánja.	Bháng.	Charas.		Gánja.	Bháng.	Charas.
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Rs.	Rs.	Rs. a. p.	Rs.
817	50	...	543	...	...	1,852	4	...	2,998	27	...	270	60	30 0 0 to 35 0 0	.....
419	141	171	29	...	2	86	...	1	109	39	33	19	8	26 4 0	305
43	31	...	...	...	...	31	4	...	2	13	...	3	110	20 0 0	.....
62	23	19	...	...	...	31	1	3	54	19	7	3	100	30 0 0	400
1,371	245	190	572	...	2	1,950	9	4	3,163	98	40	295			

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX G.

Summary of the Accounts of the Opium Transactions in Native States during the year 1920-21.

	Name of State or Political Agency.	Stock on 1st April 1920.	Imported from Government Opium Depôts.	Confiscated Opium.	Excess on re-weighment.	Total.	Sold and consumed.
	1	2	3	4	5	6	7
		Seers.	Seers.	Seers.	Seers.	Seers.	Seers.
1	Cutch	775	3,120	...	...	3,895	3,069
2	Káthiáwár	1,456	13,875	5	2	15,338	13,399
3	Pálanpur	720	5,118	21	...	5,859	4,732
4	Mahi Kántha	218	1,939	...	...	2,157	1,963
5	Rewa Kántha	1,240	3,608	...	5	4,853	3,995
6	Cambay	149	541	...	2	692	647
7	Other States	650	2,930	...	...	3,580	2,087
	Total for the year 1920-21 ...	5,208	31,131	26	9	36,374	29,892
	Total for the year 1919-20 ...	6,267	29,056	51	32	35,406	30,146

	Name of State or Political Agency.	Dryage.	Stock on 31st March 1921.	Population.	Rate of licit consumption per head of population.	Remarks.
	1	8	9	10	11	12
		Seers.	Seers.		Tola.	
1	Cutch ...	5	821	484,526	·5	
2	Káthiáwár ...	13	1,926	2,542,535	·4	
3	Pálanpur ...	23	1,104	518,253	·7	
4	Mahi Kántha ...	12	182	450,494	·3	
5	Rewa Kántha ..	20	838	753,299	·4	
6	Cambay ...	2	43	71,715	·7	
7	Other States ...	7	1,486	2,398,367	·07	
	Total for the year 1920-21.	82	6,400	7,219,189	·3	
	Total for the year 1919-20.	52	5,208	7,161,866	·3	

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX H.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1920-21.

District.	Demand of the year.	Arrears outstanding.	Total Demand.	Collections made during the year against total in column 4.			Advance Collections made in the previous year against Current Demand.	Remissions and amounts written off as irrecoverable.	Realizable balance (column 4 *minus* columns 7, 8 and 9).	Advance Collections for the coming year.	Gross Realizations in the year (columns 7 and 11).	Remarks.
				Current.	Arrears.	Total.						
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1 Ahmedabad ...	14,71,723	...	14,71,723	14,21,801	...	14,21,801	49,922	...	...	3,86,440	18,08,241	
2 Kaira ...	4,43,602	...	4,43,602	3,98,046	...	3,98,046	45,556	...	...	1,14,872	5,12,918	
3 Panch Mahals ...	4,08,759	...	4,08,759	3,94,850	...	3,94,850	13,909	...	...	30,520	4,25,370	
4 Broach ...	7,57,701	...	7,57,701	6,95,518	...	6,95,518	61,823	360	...	1,49,350	8,44,868	
5 Surat ...	26,57,959	...	26,57,959	26,21,297	...	26,21,297	36,662	...	...	3,13,908	29,35,205	
6 Thána ...	31,98,012	...	31,98,012	31,83,893	...	31,83,893	13,657	462	...	4,87,526	36,71,419	
7 Bombay ...	1,23,10,503	19,324	1,23,29,827	1,09,56,367	19,324	1,09,75,691	13,54,136	...	...	38,30,512	1,48,06,203	
8 Kolába ...	10,73,698	18,196	10,91,894	10,30,491	14539	10,45,030	43,207	...	3,667	1,84,615	12,29,645	
9 Ratnágiri ...	7,75,696	4,942	7,80,638	6,97,925	2,018	6,99,943	77,771	1,767	1,157	1,66,307	8,66,250	
10 Kánara ...	3,24,160	1,241	3,25,401	2,99,656	1,241	3,00,897	24,457	...	47	49,695	3,50,592	
11 Dhárwár ...	15,95,520	...	15,95,520	15,23,677	...	15,23,677	71,500	343	...	2,92,866	18,16,543	
12 Belgaum ...	12,61,064	...	12,61,064	12,10,300	...	12,10,300	45,349	5,415	...	2,45,089	14,55,389	
13 Bijápur ...	6,29,430	...	6,29,430	6,09,315	...	6,09,315	20,115	...	...	1,00,618	7,09,933	
14 Sholápur ...	10,09,774	...	10,09,774	9,68,384	...	9,68,384	38,990	2,400	...	3,09,783	12,78,167	
15 Sátára ...	6,57,867	...	6,57,867	5,88,663	...	5,88,663	67,354	1,850	...	1,50,877	7,39,540	
16 Poona ...	24,19,603	16,504	24,36,107	22,27,742	8,960	22,36,702	1,91,861	4,459	3,085	9,68,336	32,05,038	
17 Ahmednagar ...	6,44,378	11 862	6,56,240	5,98,625	9,362	6,07,987	45,753	178	2,322	1,48,424	7,56,411	
18 Násik ...	11,55,279	...	11,55,279	10,57,470	...	10,57,470	89,612	8,197	...	3,27,023	13,84,493	
19 West Khándesh ...	10,83,648	...	10,83,648	10,51,330	...	10,51,330	3,935	28,383	...	96,838	11,48,168	
20 East Khándesh ...	14,91,022	13,213	15,04,235	13,83,552	7,263	13,90,815	1,07,470	266	5,684	3,08,990	16,99,805	
Total ...	3,53,69,398	85,282	3,54,54,680	3,29,18,902	62,707	3,29,81,609	24,03,039	54,080	15,952	86,62,589	4,16,44,198	

APPENDIX I.

Statement explaining the difference between the Collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collection and Balance Statement for the year 1920-21.

District.	Amount as per Treasury Account.	Deduct.		Net Collections.	Add.		Amount as per Demand, Collection and Balance Statement (columns 7 and 8 of Appendix H).	Remarks
		Collections made on account of other Districts.	Collections on account of future Kists.		Collections made in other Districts, etc.	Collections made in advance and subsequently brought to account.		
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1 Ahmedabad ...	18,08,241	...	3,86,440	14,21,801	...	49,922	14,71,723	
2 Kaira ...	9,38,288	3,94,850	(a) 1,45,392	3,98,046	...	45,556	4,43,602	(a) Includes Rs. 30,520 on account of the Panch Mahals.
3 Panch Mahals ...	...	...	...	...	3,94,850	13,909	4,08,759	
4 Broach ...	8,44,868	...	1,49,350	6,95,518	...	61,823	7,57,341	
5 Surat ...	29,35,205	...	3,13,908	26,21,297	...	36,662	26,57,959	
6 Thána ...	36,71,419	...	4,87,526	31,83,893	...	13,657	31,97,550	
7 Bombay ...	1,48,06,203	...	38,30,512	1,09,75,691	...	13,54,136	1,23,29,827	
8 Kolába ...	12,29,645	...	1,84,615	10,45,030	...	43,207	10,88,237	
9 Ratnágiri ...	8,66,250	...	1,66,307	6,99,943	...	77,771	7,77,714	
10 Kánara ...	3,50,592	...	49,695	3,00,897	...	24,457	3,25,354	
11 Dhárwár ...	18,16,543	...	2,92,866	15,23,677	...	71,500	15,95,177	
12 Belgaum ...	14,55,389	...	2,45,089	12,10,300	...	45,349	12,55,649	
13 Bijápur ...	7,09,933	...	1,00,618	6,09,315	...	20,115	6,29,430	
14 Sholápur ...	12,78,167	...	3,09,783	9,68,384	...	38,990	10,07,374	
15 Sátára ...	7,39,540	...	1,50,877	5,88,663	...	67,354	6,56,017	
16 Poona ...	32,05,038	...	9,68,336	22,36,702	...	1,91,861	24,28,563	
17 Ahmednagar ...	7,56,411	...	1,48,424	6,07,987	...	45,753	6,53,740	
18 Násik ...	13,84,493	...	3,27,023	10,57,470	...	89,612	11,47,082	
19 West Khándesh ...	11,48,168	...	96,838	10,51,330	...	3,935	10,55,265	
20 East Khándesh ...	16,99,805	...	3,08,990	13,90,815	...	1,07,470	14,98,285	
Total ...	4,16,44,198	3,94,850	86,62,589	3,25,86,759	3,94,850	24,03,039	3,53,84,648	

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX

Statement showing (a) the number of offences against the Abkári Laws in each district under the heads (1) offences relating to liquor, (2) offences relating to hemp-drugs and (b) the number of persons under the Opium Act investigated,

Number.	District.	Cases detected (Abkári).											
		Offences relating to liquor.						Offences relating to hemp-drugs.					
		Illicit distillation and possession of implements, etc., for the same.	Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Other miscellaneous offences.	Total.	Illicit cultivation and manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed Sale.	Other miscellaneous offences.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Ahmedabad ...	28	6	15	...	...	49	1	...	8	...	...	9
2	Kaira ...	25	8	21	...	430	479	1	...	16	...	...	17
3	Panch Mahála ...	197	...	32	...	2	231	...	...	17	...	...	17
4	Broach ...	4	51	...	...	...	55	...	10	...	...	...	10
5	Surat ...	31	46	12	6	18	113	...	...	1	...	...	1
6	Thána ...	120	116	51	...	...	287	...	...	...	...	...	...
7	Bombay ...	...	63	...	...	...	63	...	3	48	...	...	51
8	Kolába ...	11	2	8	2	4	27	...	...	...	...	...	...
9	Ratnágiri ...	6	19	34	2	5	63	...	...	...	...	...	...
10	Kánara ...	...	2	15	2	7	26	1	...	...	...	...	1
11	Dhárwár ...	26	8	29	21		85	...	...	...	4	...	4
12	Belgaum ...	4	29	9	2	3	47	...	...	...	2	...	2
13	Bijápur ...	59	18	27	9	5	118	1	...	...	3	...	4
14	Sholápur ...	...	...	...	...	5	5	...	...	4	...	...	4
15	Sátára ...	2	4	...	1	9	16	1	...	2	2	...	5
16	Poona ...	...	2	1	3	5	11	...	2	1	...	3	6
17	Ahmednagar ...	3	3	...	2	...	8	...	2	4	1	...	7
18	Násik ...	112	4	55	18	...	189	...	1	103	1	...	105
19	West Khándesh ...	504	75	...	...	6	585	...	1	...	...	...	1
20	East Khándesh ...	63	...	80	7		154	...	...	...	1	1	2
21	Baroda Cantonment ...	...	15	...	...	...	15	...	10	...	...	...	10
	Total { 1920-21 ...	1,195	466	389	75	504	2,629	5	29	204	14	4	256
	Total { 1919-20	858	557	271	74	197	1,957	8	21	129	19	13	190

District of the Bombay Presidency proper detected by Government Establishment hemp-drugs and (3) offences relating to cocaine, and (b) number of cases during the year 1920-21.

Offences relating to cocaine.				Total (Abkári).	Cases in which convictions were obtained.	Cases detected (Opium).									Quantity of contraband opium seized.
Illicit importation, exportation and transportation.	Illicit possession.	Unlicensed sale.	Total.			Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (Opium).	
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
															S. T. Gr.
...	2	...	2	60	4	...	...	9	...	2	...	...	...	11	3 54 5½
2	...	...	2	498	493	...	...	6	...	11	...	...	...	17	51 77 108¼
1	...	...	1	249	240	...	...	33	...	10	...	1	...	44	18 51 158½
1	1	...	2	67	65	...	...	...	...	12	...	...	...	12	32 55 22½ 0 1 45 C handul.
...	1	...	1	115	115	...	...	1	...	...	...	...	...	1	2 17 45
...	...	...	...	287	287	...	...	2	2	...	...	...	...	4	1 74 0
...	274	...	274	388	383	...	...	179	4	12	...	...	—	195	2011 45 113½
...	...	...	..	27	26	...	...	...	...	...	...	...	...	...	.....
...	...	...	...	66	60	...	...	...	...	...	...	...	...	...	.....
...	...	...	...	27	24	...	...	...	...	...	...	...	...	...	.....
...	...	...	...	89	76	...	...	...	...	...	...	...	...	...	.....
...	...	...	...	49	40	...	...	...	...	...	...	...	...	...	.....
...	...	...	...	122	88	...	...	1	...	...	...	...	...	1	0 8 112½
...	...	...	...	9	...	...	...	2	...	...	...	1	—	3	0 26 45
...	...	...	...	21	14	...	...	...	...	...	...	...	12	12	.....
...	...	...	...	17	17	...	1	2	...	...	...	1	8	12	0 83 81
...	...	...	...	15	15	...	...	...	...	...	...	...	1	1	0 9 16
...	...	...	...	294	292	...	...	16	...	...	...	...	5	21	15 55 33
...	...	...	...	586	582	2	...	...	...	1	5	...	...	8	0 4 100
...	...	...	...	156	151	...	...	23	...	...	...	...	...	23	3 10 99½
1	...	...	1	26	24	...	...	11	...	...	...	...	...	11	32 51 0
5	278	...	283	3,168	3,046	2	1	235	6	48	5	3	26	376	2,175 64 39¼ 0 1 45 Chandul.
2	119	1	122	2,269	2,140	...	7	427	4	44	1	11	32	526	2,257 22 7⅛ 0 3 135 Chandul. 0 0 67½ Madat
Native States.															.....
1. Cutch				...	...	...	...	...	...	...	...	...	...	...	16 0 0
2. Káthiáwár				...	...	...	...	1	.....	...	...	...	...	1	0 4 13
3. Cambay				...	...	...	...	1	...	...	...	...	...	1	3 45 55
4. Pálanpur				...	...	...	...	13	...	...	...	...	...	13	4 25 45
5. Mahi Kántha				...	...	...	...	1	...	...	...	...	...	1	0 18 5
6. Rewa Kántha				...	...	...	...	7	...	...	...	...	...	7	.....
7. States under Poona Agency ...				...	...	...	...	...	...	...	...	...	...	...	.....
8. Do. Surat Agency ...				...	...	...	...	...	...	...	...	...	...	...	.....
9. Do. Sholápur Agency ...				...	...	...	...	1	...	...	...	...	...	1	0 7 167½
10. Do. Dharwar Agency ...				...	...										
Total of Native States for the year 1920-21				...	...	...	...	24	...	...	...	...		24	24 20 105½
Do. for the year 1919-20				...	...	...	...	32	2	4	...	...	1	39	64 79 174½
Grand Total of British Districts and Native States for the year 1920-21				2	1	309	6	48	5	3	26			400	2,200 4 144⅜ 0 1 45 Chandul.
Do. for the year 1919-20				...	7	459	6	48	1	11	33			565	2,822 22 1½ 0 3 135 Chandul. 0 0 67½ Madat.

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX K.

Statement showing (1) cases of drunkenness occurring on licensed premises and elsewhere in which convictions have been recorded, (2) cases of convictions of licensees for permitting drunkenness on their premises and (3) cases where licensees were dealt with by the Excise staff for contravention of their license in this particular during the year 1920-21.

District.	Cases in which convictions have been recorded for drunkenness occurring.		Cases of convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for permitting drunkenness in contravention of their license.	Remarks.
	On licensed premises.	Elsewhere.			
1	2	3	4	5	6
Ahmedabad ...	3	60	.....	.....	
Kaira ...	1	27	.....	1	
Panch Maháls ...	1	1	.....	.....	
Broach ...	2	33	.....	.....	
Surat ...	.....	9	.....	.....	
Thána ...	.....	33	.....	.....	
Bombay ...	.....	4,939	.....	.....	
Kolába ...	.....	23	.....		
Ratnágiri ...	.....	10	.....	.....	
Kánara ...	.....	18	.....	.....	
Dhárwár ...	.....	87	.....	.....	
Belgaum ...	.....	40	.....	.....	
Bijápur ...	.....	37	.....	.....	
Sholápur ...	3	98	.....	.....	
Sátára ...	.....	6	.....	.....	
Poona ...	2	916	.....	.....	
Ahmednagar ...	.....	81	.....	.....	
Násik ...	.....	60	.....	.....	
West Khándesh ...	.....	18	.....	.....	
East Khándesh ...	.....	24	.....	.....	
Total 1920-1921 ...	12	6,540	.....	1	
Total 1919-1920 ...	1	6,712	.....	3	

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX L.

APPENDIX.

PROVINCIAL.

Statistics of wholesale vend of foreign spirits and fermented liquors

1	2	3	4	5	6	7	8	9	10
Name of District.	Licenses for wholesale vend of Imported Spirits and Imported Fermented Liquors and malt Liquors manufactured in India, Form No. V (fee ranging from Rs. 100 to Rs. 300 per annum).								
	Number of licenses.	Spirits and Fermented Liquors sold thereunder.							
		To other licensed vendors.				To the public.			
		Imported.			Beer made in India.	Imported.			Beer made in India.
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.	
		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.	Gals.
Town and Island of Bombay	98	25,717	223,116	815,073	4,366	2,942	978	730	...
Ahmedabad ...	...	...	...	...	...	...	...	...	...
Total { 1920-21 ...	98	25,717	223,116	815,073	4,366	2,942	978	730	...
1919-20 ...	71	18,775	47,832	1,446,812	9,348	2,745	3,064	21,618	...

L.

STATEMENT A.

in the Bombay Presidency proper during the year 1920-21.

11	12	13	14	15	16	17	18	19
LICENSES FOR WHOLESALE VEND OF SPIRITS MANUFACTURED IN THE PRESIDENCY PROPER TO THE TRADE (FEE PER ANNUM).			LICENSES FOR WHOLESALE VEND OF FERMENTED LIQUORS, WHETHER MANUFACTURED AT A LICENSED BREWERY OR IMPORTED BY LAND OR SEA (FEE Rs. 15 PER ANNUM).					
Number of licenses.	*Quantity of Spirit sold thereunder.		Number of licenses.	Quantity of fermented liquor sold thereunder.				REMARKS.
				To other licensed vendors.		To the public.		
	To other licensed vendors.	To the public.		Beer.	Wines.	Beer.	Wines.	
	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	
...	18,624	70	...	.....	...	.....	...	
1	1,134	...	..	.....	...	.....	...	
1	12,758	70	...	.....	...	.....	...	
...	22,338	66	...	.....	...	.....	...	

* There are no separate licenses for the wholesale vend of locally made spirits. These are sold under licenses shown in Col., 2.

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX

PROVINCIAL

Statistics of retail vend and consumption of foreign spirits and

1		2	3	4	5	6	7	8	9	10	11	12	13
Name of District.		FOREIGN SPIRITS AND FERMENTED LIQUORS.											
		Sold under Shop Licenses.								Sold under Hotel or Dak Bungalow Licenses.			
		On Fixed Fees.				On fees determined by auction.				Sales thereunder.			
		Number of Licenses.	Sales thereunder.			Number of Licenses.	Sales thereunder.			Number of Licenses.	Wines.	Spirits.	Beer.
			Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.				
			Gals.	Gals.	Gals.		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.
1	Ahmedabad ...	10	458	11,991	2,081	...	...	...	...	7	23	1,714	5,924
2	Kaira ...	3	26	406	4	...	...	...	...	...	...	...	...
3	Panch Mahâls ...	1	6	204	21	...	...	...	...	...	...	...	...
4	Broach ...	3	69	2,569	90	...	...	...	...	...	...	...	...
5	Surat ...	7	410	4,741	865	...	...	...	...	...	...	...	...
6	Thána ...	12	216	1,197	507	...	..	...	...	8	23	538	822
7	Bombay ...	68	83,310	329,120	657,652	26	1,357	11,306	16,209	68	10,466	44,321	155,495
8	Kolába ...	6	101	854	160	...	...	...	...	9	100	525	698
9	Ratnágiri ...	6	44	436	27	...	...	...	...	...	...	...	...
10	Kánara ...	6	105	522	181	...	...	...	...	...	...	...	...
11	Dhárwár ...	8	321	3,743	2,582	...	...	...	...	...	...	...	...
12	Belgaum ...	5	698	3,782	13,371	...	...	...	...	3	...	...	11,742
13	Bijápur ...	3	21	691	80	...	...	...	...	1	...	1	6
14	Sholápur ...	5	93	1,447	831	...	...	...	...	1	3	56	284
15	Sátára ...	6	108	653	355	...	...	...	...	4	79	122	3,396
16	Poona ...	22	3,370	20,048	28,148	...	...	...	...	23	398	23,130	104,569
17	Ahmednagar ...	6	474	3,260	2,688	...	...	...	...	7	...	...	26,380
18	Násik ...	7	778	5,023	8,827	...	...	...	...	7	116	640	80,882
19	West Khándesh.	3	49	798	52	...	...	...	...	...	...	...	...
20	East Khándesh...	5	236	1,847	1,238	...	...	...	...	1	13	80	4,508
	Total (1920-21.	192	90,883	392,432	719, 60	26	1,357	11,306	16,209	139	11,221	71,127	394,806
	Total (1919-20.	217	86,119	346,634	911,608	...	1,377	4,425	6,604	137	11,749	44,589	619,103

NOTE.—Columns 10—13 include particulars regarding "Ordinary
Columns 14—17 include particulars regarding "Dining
Besides the sales entered in the statement, 227,514 gallons
Sales shown in columns 7—9 for the year 1919-20 are

M.

STATEMENT B.

fermented liquors in the Bombay Presidency proper during the year 1920-21.

14	15	16	17	18	19	20	21	22	23	24	25	26
				Spirits made in India in Private Distilleries.							Spirits made in Outstills.	
Sold under Railway Refreshment Room Licenses.				Sold under Retail Vend Licenses.				Removed direct from Distilleries under special permits and passes.				
Number of Licenses.	Sales thereunder.			Number of Licenses.	Quantity sold.						Number of vendors connected with the outstill.	Quantity sold by them.
	Wines.	Spirits.	Beer.		Spirits intended for human consumption.	Denatured Spirits.	Rectified Spirits.	Rectified Spirits.	Denatured Spirits.	Spirits intended for human consumption.		
	Gals.	Gals.	Gals.		Gals.	Gals.	Gals.	Gals.	Gals.	Gals.		Gals.
4	13	279	611	...	1,774	...	...	22,403	3,246	...	...	...
...	...	...	...	...	212	...	...	...	...	...	...	...
1	1	30	40	...	...	...	...	...	...	...	...	...
1	14	158	224	...	176	...	...	...	...	...	...	...
1	6	140	179	...	933	...	...	...	...	...	...	...
2	11	477	673	...	1,348	...	...	...	...	...	...	...
8	268	1,319	5,679	...	67,538	...	4,569	...	...	...	...	...
2	4	112	212	...	521	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...
1	1	16	...	...	1	...	...	...	...	...	...	...
2	7	174	...	...	2,282	...	...	...	...	...	...	...
2	11	131	142	...	...	...	4	...	...	...	...	...
1	7	71	32	...	18	...	...	...	...	...	...	...
3	22	232	593	...	1,873	...	...	...	...	...	...	...
1	1	103	183	...	697	...	...	...	...	...	...	...
3	73	715	2,846	...	2,774	...	...	...	...	...	...	...
1	4	43	412	..	...	...	...	...	...	..	...	...
2	29	354	1,602	...	...	...	...		...	...	...	...
1	2	8	4	...	207	...	...	...	...	...	...	...
1	8	130	625	...	1,425	...	...	...	...	...	...	...
32	482	4,498	14,057	...	81,779	...	4,573	22,403	3,246	...	...	...
30	1,310	6,391	25,599	...	1,11,067	...	6,029	12,080	648	...	...	

Refreshment Room" and "Canteen Tenant" licenses.
Car" and "Steamer" licenses.
of denatured spirit were sold during the year under report.
er the 26 "On" shops auctioned for the last 6 months of that year.

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

APPENDIX N.

Statement showing the number of country liquor shops licensed for the exclusive sale of 60° U.P. spirit and the consumption in terms of prescribed sale strengths in each British District of the Presidency during the year 1920-21.

Serial No.	District.	Shops licensed for the exclusive sale of 60° U.P. liquor.		Consumption.			
				1919-20.		1920-21.	
				30° U.P.	60° U.P.	30° U.P.	60° U.P.
1	2	3		4	5	6	7
		1919-20.	1920-21.	Gallons.	Gallons.	Gallons.	Gallons.
1	Ahmedabad ...	2	2	67,536 (25° U.P.) 2,273*	56,940 (40° U.P.) 15,699 (45° U.P.) 11,218*	74,292 (25° U.P.) 3,388*	72,556 (40° U.P.) 16,068 13,157*
2	Kaira ...	49	49	27,583	(40° U.P.) 53,339	25,034	(40° U.P.) 43,591
3	Panch Mahals ...	32	32	10,464	1,74,107	8,575	1,27,285
4	Broach ...	10	10	59,138	67,756	48,020	61,825
5	Surat ...	63	63	1,38,586	4,85,057	1,22,856	4,40,974
6	Thana ...	20	20	56,578	7,03,416	53,984	7,23,592
7	Bombay ...	...	...	(25° U.P.) 8,94,966	22,558	(25° U.P.) 10,98,978	29,849
8	Kolaba ...	24	24	82,923	1,74,598	75,722	1,74,534
9	Ratnagiri ...	14	14	66,589	97,956	78,486	1,18,495
10	Kanara { Below Ghat ...	4	4	27,960	(40° U.P.) 3,055	30,964	(40° U.P.) 2,780
	Kanara { Above Ghat ...	14	13	5,160	8,633	13,492	8,302
11	Dharwar ...	34	34	73,441	38,718	69,765	37,563
12	Belgaum ...	26	26	78,366	50,426	69,313	44,680
13	Bijapur ...	45	45	19,939	52,620	16,567	43,672
14	Sholapur ...	...	...	20,203	74,945	18,024	67,315
15	Satara ...	16	15	17,129	24,610	16,106	23,301
16	Poona ...	19	19	1,71,322	69,340	1,61,889	66,378
17	Ahmednagar ..	4	4	41,774	12,880	33,781	9,028
18	Nasik ...	77	75	38,556	1,58,225	33,634	1,27,883
19	West Khandesh ...	33	33	9,855	3,33,738 (a) 25,803	6,861	2,48,588 (a) 22,688
20	East Khandesh ...	66	66	12,205	3,52,468	8,508	2,36,955
	Total ...	552	548	(25° U.P.) 8,97,239 (30° U.P.) 10,35,307	(40° U.P.) 72,093 (45° U.P.) 11,218 (60° U.P.) 29,84,794	(25° U.P.) 11,02,366 (30° U.P.) 9,65,873	(40° U.P.) 62,434 (60° U.P.) 27,05,640

* Deesa Cantonment.
(a) In the Akrani tract of West Khandesh.
40° U.P. in the case of Kaira and Kanara (below ghat).

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN I.—REVENUE.

IMPERIAL RETURN

Name of District.	Country spirits.						Country
	Duty on distillery spirits.	Fees from distilleries.	License fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from outstills and other similar systems.	Total receipts from country spirits.	Tari—Tree tax receipts.
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad	7,14,497 *61,279*	...	6,42,668 *17,988*	13,57,165 *79,267*	.....	13,57,165 *79,267*	500
Kaira	1,42,634 *6,233*	...	1,36,707 *1,605*	2,79,341 *7,838*	.....	2,79,341 *7,838*	9
Panch Mahals	1,36,980 *75,386*	...	1,51,449 *26,497*	2,90,429 *1,01,883*	.....	2,90,429 *1,01,883*	94
Broach	3,90,155	...	2,98,444	6,88,599	.....	6,88,599	12,420
Surat	12,34,623 *83,395*	...	5,02,915 *3,900*	17,37,738 *87,295*	.....	17,37,738 *87,295*	7,53,769
Thána	21,70,623 *44,971*	...	10,50,669 *18,300*	32,21,492 *63,271*	.....	32,21,492 *63,271*	2,31,007 *2,175*
Bombay	77,22,584	...	43,27,159	1,20,49,743	.....	1,20,49,743	2,61,419
Kolába	7,10,779 *17,040*	...	4,40,908 *4,906*	11,51,687 *21,946*	.....	11,51,687 *21,946*	14,064 *2,262*
Ratnágiri	4,06,928	...	2,49,081	6,56,009	.....	6,56,009	1,35,820
Kánára	1,79,148	...	64,603	2,43,751	.....	2,43,751	36,932
Dhárwár	5,34,604 *71,156*	...	5,68,582 *24,597*	11,03,186 *95,753*	.....	11,03,136 *95,753*	1,06,159 *9,848*
Belgaum	5,56,561 *85,918*	...	3,35,448 *33,990*	8,92,009 *1,19,903*	.....	8,92,009 *1,19,903*	78,679 *4,637*
Bijápur	2,24,878 *10,023*	...	1,90,210 *3,150*	4,15,088 *13,173*	.....	4,15,088 *13,173*	79,743 *1,308*
Sholápur	2,57,584 *11,835*	...	3,77,402 *15,049*	6,74,986 *26,884*	.....	6,74,986 *26,884*	31,080 *6,324*
Sátára	1,62,143 *57,197*	...	1,93,556 *66,350*	3,55,699 *1,23,547*	.....	3,55,699 *1,23,547*	436 *488*
Poona	11,75,022 *25,006*	...	11,00,071 *27,887*	22,75,093 *52,893*	.....	22,75,093 *52,893*	37,389 *221*
Ahmednagar	2,32,165	...	1,95,587	4,27,752	.....	4,27,752	3,782
Násik	4,69,251	...	6,67,052	11,36,303	.....	11,36,303	2,323
West Khándesh	4,88,407	...	5,59,677	10,48,084	2,727	10,50,811	270
East Khándesh	6,00,301	...	7,91,815	13,92,116	.....	13,92,116	687
Total 1920-1921 ...	1,85,52,267 *5,49,414*	...	(a) 1,28,43,953 *2,44,219*	3,13,96,220 *7,93,633*	2,727	3,13,98,947 *7,93,633*	17,86,582 *37,753*
Total 1919-1920 ...	1,85,83,319 *6,90,077*	...	77,57,197 *2,01,772*	2,63,40,516 *8,91,849*	16,963	2,63,57,479 *8,91,849*	16,90,344 *40,835*

1. The revenue, if any, derived from excisable articles of different kinds issued to Native States and foreign

	Rs.
(a) Vend fees	1,19,87,266
License fees ...	8,56,687
Total ...	1,28,43,953

I.—REVENUE.

Fermented Liquors.			Malt Liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).			
Other receipts from tari (license fees, etc.).	Receipts from country fermented liquors, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on beers manufactured in India.	License fees for sale of beer manufactured in India, or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.	Total of columns 7, 11, 14 and 17.
9	10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
400	.....	900	.....	.....	.....	.....	9,661	9,661	13,67,726 *79,267*
.....	.....	9	.....	.....	.....	.....	805	805	2,80,155 *7,537*
139	.....	233	.....	.....	.....	.....	173	173	2,90,835 *1,01,843*
13,043	.....	25,463	.....	.....	.....	.....	3,517	3,517	7,17,579
2,29,660	.....	9,83,429	.....	.....	.....	.....	7,124	7,124	37,28,291 *87,295*
37,127 *277*	.....	3,18,134 *2,452*	.....	.....	.....	.....	10,510	10,510	35,50,136 *65,723*
4,78,265	.....	7,39,684	.....	.....	.....	4,35,149	2,90,401	7,25,550	1,35,14,977
6,020 *504*	.....	20,084 *2,756*	.....	.....	.....	.....	4,292	4,292	11,76,063 *24,702*
52,172	.....	1,87,992	.....	.....	.....	.....	958	958	8,44,959
45,700	.....	82,632	.....	.....	.....	.....	1,189	1,189	3,27,564
3,09,231 *17,825*	.....	4,15,380 *27,673*	.....	.....	.....	.....	8,808	8,808	15,27,324 *1,23,405*
2,16,423 *42,133*	.....	2,95,102 *46,775*	.....	.....	.....	.....	5,979	5,979	11,93,090 *1,66,678*
1,34,745 *1,874*	.....	2,14,488 *3,682*	.....	.....	.....	.....	1,112	1,112	6,30,688 *16,856*
91,696 *6,150*	.....	1,22,776 *12,474*	.....	.....	.....	.....	4,660	4,660	8,02,422 *39,348*
918 *406*	.....	1,354 *894*	.....	.....	.....	.....	2,747	2,747	3,50,800 *1,24,441*
1,13,364 *44*	.....	1,50,753 *265*	.....	.....	.....	.....	38,644	38,644	24,64,496 *53,158*
2,091	.....	5,873	.....	.....	.....	.....	4,653	4,653	4,38,278
1,490	.....	3,813	.....	.....	.....	.....	9,087	9,087	11,49,203
956	.....	1,226	.....	.....	.....	.....	1,819	1,819	10,53,866
608	.....	1,295	.....	.....	.....	.....	4,946	4,946	13,98,357
(b) 17,84,038 *69,218*	.....	35,70,630 *96,971*	.....	.....	.....	4,35,149	4,11,076	8,46,225	3,58,15,792 *8,90,604*
16,55,740 *74,334*	.....	33,46,084 *1,15,169*	442	.....	442	6,06,997	3,64,150	9,711,47	3,06,75,152 *10,07,018*

countries is shown in italics below the figures relating to British districts, and is not included in those figures.

		Rs.
(b) Vend fees	...	... 15,99,865
Liconse fees	...	... 1,84,173
Total		... 17,84,038

Name of District.	Receipts from commercial spirits including medicated wines.	Opium.				Duty on ganja.	Duty on charas.
		Net gain on issues of excise opium.	License fees for sale of opium (wholesale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.		
	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad	16,112	1,71,936	51,903	.....	2,23,839	58,608 *7,735*	31,860 *200*
Kaira	6	1,46,390 *32,645*	30,197 *304*	.....	1,76,587 *32,929*	5,967	.....
Panch Mahals	5	...	20,340 *1,492*	.....	20,340 *1,492*	3,134 *2,867*	.....
Broach	5	59,030 *12,600*	29,823	.....	88,853 *12,600*	5,928	.....
Surat	125	27,849 *509*	18,002	.....	45,851 *509*	26,803 *6,825*	.....
Thána	14	16,792	11,911	.....	28,703	4,863 *437*	.....
Bombay	65,017	3,77,991 *33,000*	1,14,250	.....	4,92,241 *33,000*	2,28,361 *41,405*	2,68,109 *6,900*
Kolába	10	5,888	5,111	.....	10,999	4,505 *402*	.....
Ratnágiri	12	1,787	963	.....	2,750	5,325	.....
Kánara	6	2,509	776	.....	3,285	4,447	.....
Dhárwár	10	8,159 *700*	12,463	.....	20,622 *700*	44,022 *7,564*	.....
Belgaum	30	14,554 *2,453*	7,205	.....	21,759 *2,453*	6,523 *3,618*	.....
Bijápur	6	4,160 *560*	5,372	.....	9,532 *560*	9,018 *1,980*	.....
Sholápur	8	1,11,785 *9,699*	1,56,863	.....	2,68,648 *9,699*	42,707 *5,285*	.....
Sátára	15	31,447 *5,414*	48,274	.....	79,721 *5,414*	94,725 *21,102*	.....
Poona	163	1,03,719 *2,675*	2,72,478	.....	3,81,197 *2,675*	1,63,718 *6,825*	.....
Ahmednagar	9	75,327	1,13,538	.....	1,88,865	38,031 *26,395*	.....
Násik	25	37,412 *170*	99,512	.....	1,36,924 *170*	44,005	.....
West Khándesh	7	15,969	35,718	.....	51,707	5,283	.....
East Khándesh	9	77,423	1,61,505	.....	2,38,928	23,457	.....
Total ... 1920-1921 ...	81,594	(c) 12,95,747 *1,00,045*	11,95,604 *1,296*	.....	(c) 24,91,351 *1,02,201*	8,19,432 *1,32,360*	2,99,069 *7,100*
Total ... 1919-1920 ...	1,40,184	14,89,494 *94,148*	9,96,715 *1,638*	.....	24,86,209 *95,786*	7,76,160 *1,41,241*	2,35,500 *6,358*

(c) Exclusive of Rs. 9,16,380 in respect of the quantities of opium
(d) and (e) Separate figures by districts are not available owing

I.—REVENUE—*continued.*

Hemp drugs.				License fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand Total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
Duty on bhang.	Total duty on hemp-drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp-drugs.						
26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,359 *206*	93,827 *8,141*	17,682	1,10,509 *8,141*	.....	113 *196*	1,828 *510*	17,20,127 *88,114*		
50	6,017	8,601 *130*	14,618 *130*	.....	148	507	4,72,021 *40,897*		
25 *150*	3,159 *3,017*	3,070 *250*	6,229 *3,267*	.....	62 *40*	1,052 *145*	3,18,543 *1,06,827*		
259	6,187	18,666	24,853	.....	422	556	8,32,268 *12,600*		
2,445 *555*	29,248 *7,360*	18,237	47,485 *7,360*	.....	864	17,425	28,40,041 *95,164*		
307 *30*	5,170 *467*	8,050 *300*	13,220 *767*	.....	734	12,122	36,04,929 *66,490*		
12,277 *1,429*	5,08,747 *49,734*	1,36,616	6,45,363 *49,734*	.....	4,975	896	1,47,23,469 *82,734*		
144 *6*	4,649 *408*	9,464	14,113 *408*	.....	316	3,034	12,04,535 *25,110*		
5	5,330	10,733	16,063	.....	200	2,266	8,66,250		
.....	4,447	13,625	18,072	.....	397	1,359	8,59,593		
15 *42*	44,037 *7,596*	75,653 *14,736*	1,19,690 *22,332*	.....	505	1,846 *106*	16,69,999 *1,46,544*		
25 *7*	6,548 *3,625*	45,433 *10,960*	51,981 *14,585*	.....	915	3,332 *666*	12,71,107 *1,84,282*		
8 *7*	9,026 *1,987*	35,716 *3,588*	44,742 *5,575*	.....	27	1,948	6,86,943 *22,990*		
93 *2*	42,800 *5,287*	1,01,301 *8,135*	1,44,101 *13,422*	.....	117	369 *23*	12,15,665 *62,502*		
228 *45*	94,953 *21,147*	45,599 *7,828*	1,40,552 *28,975*	.....	103	519	5,80,710 *1,58,830*		
1,825 *12*	1,65,543 *6,837*	1,24,970 *5,312*	2,90,513 *12,149*	.....	172	521	31,37,056 *67,982*		
648 *650*	38,679 *26,325*	62,499	1,01,178 *26,975*	.....	247	859	7,29,436 *26,975*		
4,077	48,083	48,020	96,103	.....	421	1,648	13,84,323 *170*		
135	5,420	8,721	14,141	.....	876	27,581	11,48,168		
670	24,127	36,917	61,044	.....	584	883	16,99,805		
*25,595 *3,121*	11,44,936 *1,42,581*	8,29,573 *51,239*	19,74,509 *1,93,820*	.....	12,128 *236*	80,553 *1,350*	(c) 4,04,55,987 *11,88,211*	(d) 14,79,107 *6,73,716*	(e) 3,89,76,880 (c) *5,14,496*
21,567 *4,301*	10,33,227 *1,51,800*	6,45,734 *67,272*	16,78,961 *2,19,072*	.....	12,926 *422*	30,964 *1,404*	3,50,24,396 *13,23,702*	11,67,087 1,59,702 *5,19,524*	3,38,57,309 —1,59,702 *8,04,178*

*mentioned in column 24 of Imperial Return IV.

to the amalgamation of the salt and Excise Department from 1st November 1920.

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN II—EXPENDITURE.

				Rs.
Charges from 1st April 1920 to 31st October 1920.	1.	Salaries and establishment		4,64,019
	2.	Allowances		2,09,003
	3.	Rewards	Supplies and Services.	18,929
	4.	Construction and repairs of buildings		130
	5.	Other charges		12,636
	6.	Contingencies and special charges		15,495
			Total ..	7,20,206
Charges from 1st November 1920 to 31st March 1921.	*Add.*—	Four-ninth share on account of charges for the "Combined Salt and Excise" Establishment from 1st November 1920 to 31st March 1921.		5,10,809
		Charges for menial establishment from 1st November 1920 to 31st March 1921 ...		1,13,272
			Total ...	13,44,287
	7.	Refunds during 1920-21		1,34,820
				6,73,715
		Total charges ...	1920-21 ...	14,79,107
				6,73,715
			1919-20 ...	11,67,087
				1,59,702
				5,19,524

* Expenditure under "Combined Salt and Excise."

Note—Figures in italics are for the Native States.

W. C. SHEPHERD,

Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN III.

SHOPS AND LICENSES.

Name of District.	Manufacture of liquor—Number of				Number of wholesale licenses for sale of						Country liquors. Number of shops licensed for retail sale of								
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Country fermented liquors.	Liquors other than Commercial spirits, imported or manufactured in India and excised at tariff rates.	Commercial spirits, *i.e.*, rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Spirits under out-still system (temporary).	Fermented tari.	Unfermented tari.	Other country fermented liquors (Ordinary licenses).	Other country fermented liquors (Home-brewing licenses).	Malt liquors only.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Ahmedabad ...	...	...	1	...	...	...	1	...	...	2	46	...	...	...	2	...	...	...	...
Kaira ...	...	...	...	...	...	...	...	...	...	...	73	...	...	...	...	...	...	...	...
Panch Mahals ...	...	1	...	...	...	...	...	...	...	...	53	...	...	...	...	...	...	...	...
Broach ...	...	...	...	...	...	...	...	...	...	...	38	...	...	...	7	...	...	...	...
Surat ...	...	1	...	...	...	...	...	...	...	2	171	...	...	...	178	...	...	...	...
Thana ...	...	...	...	...	...	...	...	...	...	...	214	...	...	...	176	...	...	...	...
Bombay ...	...	...	...	...	...	...	98	...	...	4	238	...	...	...	127	...	...	...	...
Kolaba ...	...	...	...	...	...	...	...	...	...	...	102	...	...	...	17	...	...	...	...
Ratnagiri ...	...	...	...	...	...	...	...	...	...	...	160	...	...	...	85	...	...	...	...
Kanara ...	...	...	...	...	...	...	...	...	...	...	73	...	...	...	88	...	...	...	...
Dharwar ...	...	...	...	...	...	...	...	...	...	4	111	...	...	...	109	...	...	...	...
Belgaum ...	...	1	...	...	...	...	...	...	...	1	81	...	...	...	85	...	...	...	...
Bijapur ...	...	...	...	...	...	...	...	...	...	...	57	...	...	...	109	...	...	...	...
Sholapur ...	...	...	...	...	...	...	...	...	...	...	27	...	...	...	18	...	...	...	...
Satara ...	...	...	...	...	...	...	...	...	...	3	46	...	...	...	12	...	...	...	...
Poona ...	...	1	...	...	...	...	...	...	...	2	48	...	...	...	29	...	...	...	...
Ahmednagar ...	...	...	...	...	...	...	...	...	...	...	20	...	...	...	5	...	...	...	...
Nasik ...	...	...	...	...	...	...	...	...	...	...	91	...	...	...	17	...	...	...	...
West Khandesh ...	...	1	...	1	...	...	...	...	...	...	95	...	5	...	6	...	...	...	...
East Khandesh ...	...	...	...	...	...	...	...	...	...	...	112	...	...	...	2	...	...	...	...
Total ...	...	*5	1	1	...	...	99	...	...	18	1,856	...	5	...	1,072	...	...	...	...
Total of previous year ...	...	*5	1	1	...	...	71	...	...	19	1,875	...	5	...	1,059	...	...	...	3

Name of District.	Foreign liquors. Retail licenses—number for sale of								Number of shops licensed for retail sale of				Retail licenses—number for sale of			
	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in railway refreshment rooms, dak bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses, including canteen licenses.	Rectified spirits and medicated wines. (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bhang.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	Morphia. (Special druggists' permits).	Hemp drugs for medical purposes only. (Druggists' permits).	Cocaine. (Druggists' permits.)
1	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
											(a)					
Ahmedabad ...	...	10	5	4	2	1	6	21	102	31	...	...	55	...	...	37
Kaira ...	...	3	.....	...	...	...	...	3	69	15	...	...	12	...	...	9
Panch Mahals ...	...	1	.....	1	...	...	...	4	36	5	...	...	6	...	...	6
Broach ...	...	3	.....	1	...	...	...	3	35	12	...	...	27	...	...	12
Surat ...	...	7	.....	1	1	...	5	16	23	15	...	...	29	...	...	23
Thana ...	...	12	8	2	10	...	...	13	17	19	...	...	33	...	...	15
Bombay ...	37	57	59	4	97	41	151	190	12	36	...	...	645	...	...	291
Kolaba ...	...	6	9	2	3	...	1	11	17	17	...	...	10	...	...	6
Ratnagiri ...	...	6	.....	...	...	...	...	4	8	15	...	...	10	...	...	2
Kanara ...	...	6	.....	1	...	...	...	5	11	15	...	...	...	...	...	1
Dharwar ...	...	8	.....	2	...	...	...	8	16	49	...	...	11	...	...	13
Belgaum ...	...	5	.....	2	...	3	1	12	15	34	...	...	22	...	...	13
Bijapur ...	...	3	.....	2	...	...	...	8	10	21	...	...	5	...	...	5
Sholapur ...	...	5	1	2	4	...	...	4	47	29	...	...	9	...	...	11
Satara ...	...	6	3	1	...	1	...	21	43	35	...	...	16	...	...	20
Poona ...	...	22	15	3	83	8	5	40	51	44	...	...	69	...	...	51
Ahmednagar ...	...	6	1	1	...	6	...	6	64	45	...	...	9	...	...	3
Nasik ...	...	7	5	3	67	1	1	17	42	39	...	...	2	...	...	14
West Khandesh ...	...	3	.....	1	...	...	...	6	33	22	...	...	8	...	...	2
East Khandesh ...	...	5	1	1	...	...	...	7	81	54	...	...	8	...	...	5
Total ...	37	181	107	34	267	61	170	399	732	552	...	...	986	...	...	588
Total of previous year ...	38	178	103	32	235	65	152	368	733	569	...	...	962	...	...	527

* Exclusive of two distilleries in Native States—one at Dabhoda and the other at Wadia.

(a) These are combined licenses for retail sale of ganja, bhang and charas, the sale of charas being restricted to Ahmedabad district and Bombay City only.

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

Name of District.	Country spirits. Issues in Imperial gallons. At strength of 30° U. P.	At strength of 40° U. P.	At strength of 60° U. P.	Equivalent at London proof of the totals of cols. 2, 3 and 4.	Rates of duty.		Foreign liquors other than Imported liquors. Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors in Imperial gallons.
1	2	3	4	5	Rs. a. p.	Rs. a. p.	7	8	9
					(30° U. P.)	(60° U. P.)	Gallons.	Gallons.	Gallons.
					6 3 0 (*a*)	2 12 0 (*a*)			
					2 7 0 (*a1*)	0 14 0 (*a-a*)			
						(40° U. P.)			
						1 11 0 (*a2*)			
						(60° U. P.)			
					3 15 0 (*a3*)	1 10 0 (*a3*)			
						(40° U. P.)			
					(25° U. P.)	3 6 0 (*a3*)			
1 Ahmedabad ...	74,657	16,000	87,631	99,447	2 7 0 (*a4*)	(60° U. P.)	13,034	494	8,616
	*3,380	13,3	5,442	21,333		0 14 0 (*a4*)			
	*14,652					1 2 0 (*a5*)			
	200				2 4 0 (*a5*)	(40° U. P.)			
						1 11 0 (*a5*)			
						(60° U. P.)			
					3 3 0 (*a6*)	1 4 0 (*a6*)			
						(40° U. P.)			
						2 11 0 (*a6*)			
2 Kaira ...	25,016	46,743	.....	45,557	2 4 9 (*b*)	1 11 0 (*b*)	406	26	4
	3,640	940		3,112					
						(60° U. P.)			
3 Panch Mahals ...	8,613	.....	127,685	57,123	2 7 0 (*c*)	0 14 0 (*c*)	294	7	61
	8,850	2,190	66,628	34,160	2 7 0 (*c1*)	(40° U. P.)			
						1 11 0 (*c*)			
						(60° U. P.)			
						0 14 0 (*c1*)			
4 Broach ...	48,042	.....	61,530	58,241	6 3 0 (*d*)	2 12 0 (*d*)	2,727	83	314
					4 11 0 (*d1*)	2 0 0 (*d1*)			
					6 3 0 (*e*)	2 12 0 (*e*)			
					5 7 0 (*e1*)	2 6 0 (*e1*)			
5 Surat ...	123,247	.....	438,345	261,611	4 11 0 (*e2*)	2 0 0 (*e2*)	4,881	416	1,044
	*3,100		7,105	12,776	3 15 0 (*e3*)	1 10 0 (*e3*)			
	10,870				3 3 0 (*e4*)	1 4 0 (*e4*)			
					1 11 0 (*e5*)	0 8 0 (*e5*)			
					6 3 0 (*f*)				
6 Thána ...	54,265	.....	722,014	325,776	4 11 0 (*f1*)	2 12 0 (*f*)	2,212	250	1,593
	560		17,375	7,342	5 7 0 (*f2*)	2 0 0 (*f1*)			
						2 6 0 (*f2*)			
					(25° U. P.)				
7 Bombay ...	* 1,060,906	.....	29,491	816,177	7 0 0	3 8 0	386,066	95,401	809,411
	12,432								
					(30° U. P.)				
8 Kolaba ...	76,611	.....	173,441	123,004	4 11 0	2 0 0	1,491	205	1,064
	2,220		3,330	2,886					
9 Ratnagiri ...	74,050	.....	113,407	97,198	3 0 0	1 8 0	436	44	27
						(40° U. P.)			
10 Kanara. Below-ghat	31,075	2,820	.....	23,444	2 4 0	1 10 0	538	106	119
Above-ghat	13,540	.....	8,275	12,788	6 3 0	(60° U. P.) 2 12 0			
11 Dharwar ...	69,730	.....	37,770	63,919	6 3 0	2 12 0	3,917	328	837
	11,840		335	8,422					
12 Belgaum ...	69,180	.....	44,550	66,246	6 3 0	2 12 0	3,913	709	25,255
	10,885		3,545	11,038					
13 Bijapur ...	16,690	.....	44,880	29,635	6 3 0	2 12 0	763	28	118
	400		2,820	1,408					
14 Sholapur ...	18,230	.....	68,125	40,011	6 3 0	2 12 0	1,735	118	1,703
	230		3,000	1,361					
15 Satara ...	15,875	.....	23,150	20,372	6 3 0	2 12 0	878	188	611
	9,195			6,436					
16 Poona ...	160,365	.....	64,775	138,165	6 3 0	2 12 0	43,893	3,841	112,400
	2,645		2,415	2,817					
17 Ahmednagar ...	33,536	.....	9,090	27,110	6 3 0	2 12 0	3,309	478	29,580
					6 3 0 (*g*)	2 12 0 (*g*)			
18 Nasik ...	33,345	.....	126,350	73,881	3 3 0 (*g1*)	1 4 0 (*g1*)	5,017	923	90,811
					4 11 0 (*g2*)	2 0 0 (*g2*)			
					5 7 0 (*g3*)	2 6 0 (*g3*)			
					5 7 0 (*h*)	2 6 0 (*h*)			
19 West Khandesh ...	6,725	.....	240,100	112,953			806	51	56
			†30,515		3 3 0 (*h1*)	1 4 0 (*h1*)			
					4 11 0 (*h2*)	2 0 0 (*h2*)			
20 East Khandesh ...	8,395	.....	231,600	98,516	6 3 0 (*i*)	2 12 0 (*i*)	2,057	247	6,371
					5 7 0 (*i1*)	2 6 0 (*i1*)			
1920-1921 ...	973,618	65,563							
	*1,064,286	16,509	2,662,724	2,592,174	.....	.....	479,363	103,943	1,090,300
	*17,752		116,995	113,091					
	61,535								
Total...	1,054,006	76,515							
1919-1920 ...	*859,625	† 11,240	3,001,534	2,665,227	.....	.....	402,039	100,555	1,084,619
	*26,140	17,395	153,676	143,009					
	73,567								

* 25° U. P. † 45° U. P. ‡ Issues to Akrani out-still area.

1. Issues of excisable articles of all kinds to Native States and Foreign Countries are shown in black type

Commercial spirits.		Commercial spirits.				
Liquors manufactured in India paying duty at tariff rates.		Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated Wines in Imperial gallons.	Issues, in seers of excise Opium.	Retail sales, in seers, of other Opium.
Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.					
10	11	12	13	14	15	16
Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Seers.	Seers.
1,774	.....	300	5,000	.....	5,373	.....
212	.....	.....	124	.....	4,574	.....
.....	.....	.....	109	.....	3,282	
176	.....	.....	167	.....	1,863	.....
					1,260	
933	.....	.....	1,203	.....	870	.....
					50	
1,348	109	.....	408	.....	531	.....
					7	
67,538	25,624	21,142	211,821	.....	13,950	.....
					3,180	
521	6	.....	144	7	198	.....
.....	.....	.....	48	.....	56	.....
1	62	.....	63	.....	78	.....
2,282	1,745	.....	563	.....	258	.....
					70	
.....	.....	4	1,672	.....	455	.....
					482	
18	.....	.....	153	.....	131	.....
					56	
1,873	.....	.....	75	.....	3,603	.....
					988	
697	3,323	.....	351	.....	993	.....
					546	
2,774	23,163	8	4,679	.....	3,288	.....
					268	
.....	.....	.....	288	.....	2,354	.....
.....	.....	.....	471	.....	1,169	.....
					10	
297	.....	.....	52	.....	500	.....
1,425	.....	.....	123	.....	2,419	.....
81,779	54,032	21,454	227,514	7	(*j*) 42,648 (*j-1*)10,199	.....
111,067	478,295	11,509	241,277	4	46,680 9,220	.....

Opium and other drugs.

Wholesale price of Opium to retail vendors.	Average retail price of Opium.	Retail sales of Morphia.	Retail sales in seers, of Charas.	Retail sales in seers, of Ganja.	Retail sales in seers, of Bhang and its preparation.
17	18	19	20	21	22
Rs.	Rs.	Lbs. oz. grs.	Seers.	Seers.	Seers.
45	.....	.....	723	2,031	698
45	.....	.....	.....	823	251
		.....	.....	258	193
45	.....	.....	.....	664	121
45	.....	.....	.....	999	488
45	.....	.....	.....	666 25	179 12
45	.....	39 11 133	6,776	10,951	4,786
45	.....	.....	.....	498 20	68 3
45	.....	.....	.....	467	9
45	.....	.....	.....	658	.....
45	.....	.....	.....	3,564 1,658	6
45	.....	.....	.....	1,447 973	19 5
45	.....	.....	.....	874 182	3 2
45	.....	.....	.....	2,895 378	39
45	.....	.....	.....	4,295	93
45	.....	.....	.....	3,690 390	784 5
45	.....	.....	.....	1,781	129
45	.....	.....	.....	2,359	308
45	.....	.....	.....	451	88
45	.....	.....	.....	1,902	847
.....	.....	39 11 133	7,499	(k) 41,273 3,626	8,467 27
.....	.....	41 7 110	§ 7,859	(l) 44,352 4,199	8,530 29

§ This should be substituted for the previous year's figure (6,069) which is since found to be incorrect.

Retail sales of Cocaine in lb. oz. and grs. (23)	REMARKS. (24)
Lbs. oz. grs.	
	(a) Ahmedabad City, Cantonment and 5 miles round.
	(a-1) Parántij Táluka, including Modása Mahál (except Deroli, Amodra and Indran villages) and Bakhial village in the Mahi Kántha Agency.
	(a-a) Parántij Táluka, including Modása Mahál except nine shops in the Parántij Táluka (except Deroli, Amodra and Indran villages) and Rakhial village in the Mahi Kántha Agency.
	(a-2) Nine shops in Parantij Táluka.
1 12 227	(a-3) Rest of the district.
	(a-4) Deesa Cantonment.
	(a-5) All the States and Talukas under the Mahi Kántha Political Agency except Katosan Táluka, Idár, Dánta and Pol and those mentioned under (a-1), (a-a) and (b).
	(a-6) Katosan Táluka.
	(b) The whole of the Kaira District, Umetha State in Rewa Kántha, Ghodasar Táluka including Haldarwas village and the Bávisi village of Barmuwada in the Mahi Kántha Agency, Deroli, Amodra and Indran villages of Modása Mahál of Ahmedabad District, the Bávisi village of Mahisa in the Mahi Kántha Agency and Khadal Táluka.
	(c) Whole of the district and Bhadarwa, Dodka and Pandu Mewás States.
0 1 83	(c-1) Sankheda Mewás in the Rewa Kántha Agency.
	(d) Broach City and 5 miles round.
	(d-1) Rest of the district.
0 0 137	(e) Surat City and 5 miles round.
	(e-1) Bulsar town.
	(e-2) Chorási and Olpád Talukas and western part of Bulsár (except Bulsár town).
0 1 27	(e-3) Jalálpur Táluka and the towns of Párdi and Umarsadi.
	(e-4) Bárdoli, Mándvi and Chikhli Talukas and Párdi Táluka (except the towns of Párdi and Umarsadi) and eastern part of Bulsár.
0 0 382	(e-5) The Dángs.
	(f) Sálsette and Bassein Talukas.
	(f-1) Umbergaon Potha.
	(f-2) Rest of the district.
	(g) Násik City.
0 0 95	(g-1) Peint Táluka.
	(g-2) Baglan and Kalvan Talukas.
26 9 380	(g-3) Rest of the district.
	(h) Dhulia, Sindkheda and Shirpur Talukas.
0 0 16	(h-1) Navápur Potha.
	(h-2) Rest of the district.
0 0 273	(i) Bhusával Town.
	(i-1) Rest of the district.
0 0 11	(j) Exclusive of issues to—

	Seers.
Aden	125
The Agents in India for East African Protectorates ...	50

0 0 63	
0 1 114	(j-1) Exclusive of issues to—

	Seers.
Baroda Cantonment	41
Rajkot	13,875
Palanpur	5,118
Sadra	1,939

0 0 220	
0 5 192	(k) Exclusive of 391 seers of majum (1 seer in Dharwar, 7 seers in Sholápur and 17 seer in Poona and 365 seers in Násik
0 6 165	(l) Exclusive of 329 seers of majum.
0 0 35	
0 0 47	
0 0 27	
0 0 166	
29 9 130	
29 12 262	

below the figures relating to British Districts, and not included in those figures.

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond.

Description of excisable articles.	Imports.					
	Duty paid.					
	From Nellikuppam.	From Cawnpore.	From Shahajanpur.	From Secunderabad.	Total.	From Hoshiarpur
1	2	3	4	5	6	7
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Mds.
Brandy ...	.....	933	.....	.....	933	....
Rum ...	75	410	14,446	.....	14,931	...
Ginger Beer ...	.....	.....	.....	117	117	...
Ganja ...	.....	.....	.....	.....	.....	...
Bhang ...	.....	.....	.....	.....	.....	232
Charas ...	.....	.....	.....	.....	.....	186

Description of excisable articles.					Exports.			
	In bond.				Duty paid.		In bond.	
	From Amritsar.	From Rawalpindi	From Khandwa.	Total.	To	Total.	To	Total.
1	8	9	10	11	12	13	14	15
	Mds.	Mds.	Mds.	Mds.				
Brandy ...	...	...	...	...	...	...	...	...
Rum ...	...	...	...	...	...	...	...	...
Ginger Beer ...	...	...	...	...	...	...	...	...
Ganja ...	...	...	50	50	...	...	...	...
Bhang ...	...	...	...	232	...	...	...	...
Charas ...	2	9	...	197	...	...	...	...

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

IMPERIAL RETURN V.

Name of District.	Area in square miles.			Population (in thousands).			Number of square miles per shop.						Number of shops per 100,000 of population.				
		Distillery system.			Distillery system.		Country spirit.			Opium.		Hemp drugs.	Country spirit.			Opium.	
	Out-still system.			Out-still system.			Out-still area.	Distillery area.					Out-still area.	Distillery area.			
		3			5			7		8		9		11		12	
1	2	Urban.	Rural.	4	Urban.	Rural.	6	Urban.	Rural.	Urban.	Rural.	Urban.	Rural.	10	Urban.	Rural.	Urban.	Rural.
1. Ahmedabad	...	16	3,800	...	351	540	...	·8	152	·8	47	·7	380	...	5	5	5	15
2. Kaira	...	62	1,533	...	111	600	...	5·2	25	7	25·5	7	255	...	11	10	8	10
3. Panch Mahals	...	9	1,597	...	40	335	...	2·25	32·6	4·5	47	4·5	532·3	...	10	14·6	5	10
4. Broach	...	5	1,462	...	62	245	...	·45	54	·5	56	1	209	...	17·7	11	14·5	10·5
5. Surat	...	5·5	1,647·5	...	144	530	...	·3	10·8	·6	117·7	·9	183	...	12·5	29	6·3	2·6
6. Thana	...	24·7	3,551·3	...	124	788	...	1·3	18·2	4·1	322·8	4·1	273·2	...	15	25	5	1·4
7. Bombay	...	22	...	...	1,173	...	...	0·9	...	1·8	...	·6	...	...	20	...	1	...
8. Kolaba	...	10	2,150	...	42	521	...	·77	24·16	1·4	215	1·4	215	...	31	17	16·6	2
9. Ratnagiri	...	18	3,980	...	48	1,105	...	2	26·4	4·5	995	4·5	561·8	...	18·7	13·6	8·3	·4
10. Kanara (B. Ghat)	...	34	3,915	...	54	348	...	3·4	62·1	5·0	973	5·0	489	...	18·5	18	13	1
11. Dharwar	...	9·5	4,594·5	...	155	882	...	·7	47	1·3	510	1·0	115	...	8	11	4·5	1
12. Belgaum	...	16·7	4,632	...	65	888	...	2·8	62	4	421	4	154	...	9	8	6	1
13. Bijapur	...	5	5,702	...	78	719	...	·5	118·7	1·2	950·3	1·2	335·4	...	11·5	6·7	5	1
14. Sholapur	...	56	4,496	...	169	569	...	5·0	281	7·0	115	8·0	204	...	6·5	2·8	4·7	6·8
15. Satara	...	17	4,891	...	92	934	...	1·3	148·2	1·5	153	1·5	203·8	...	14	8·5	12	3·4
16. Poona	...	30	5,336	...	286	723	...	1·1	254·1	1·2	197·6	1·1	313·9	...	9·4	2·9	8·4	3·7
17. Ahmednagar	...	8	6,620	...	59	674	...	1	552	1·3	114	1·1	173·7	...	13·6	1·8	10	8·6
18. Nasik	...	21	5,858	...	119	714	...	1·7	74	2·1	183	2·1	202	...	10	11·0	8·4	4·5
19. West Khandesh	304	7	5,187	13	74	555	61	·8	57	1·0	199	1·0	346	38	12	16	9·5	5
20. East Khandesh	...	19	4,532	...	168	907	...	1·5	46	1·7	65	1·7	105	...	7·7	10·9	6·5	7·7
Total	304	397·4	75,486·3	13	3,414	12,577	61	·8	54·5	2·2	136	2	214·4	38	14	11	·5	4·4
Total of previous year	304	394·6	75,438	12	2,982	13,119	61	·8	54	2·2	136	1·9	208	41	16	10·6	6	4

Name of District.	Number of shops per 1,00,000 of population.		Consumption per 100 of the population in gallons or seers (to two places of decimals).			Average taxation per proof gallon or seer in Rupees (to two places of decimals).									Average Total Excise revenue per head of population (*vide* column 33 of Imperial Return I).
	Hemp drugs.		Country spirit (distillery area).	Opium.	Hemp drugs.	Country spirit (distillery areas).			Opium.			Hemp drugs.			
	13					Duty.	Vend fees.	Total.	Duty including gain on sale proceeds.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
1	Urban.	Rural.	14	15	16	17	18	19	20	21	22	23	24	25	26
			Gallons	Seers.	Seers.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Ahmedabad	6	2	10·18	·60	·32	7·18	6·46	13·64	32·00	9·66	41·66	26·89	5·12	32·01	1·93
2. Kaira	8	1	6·14	·42	·15	3·13	3·00	6·13	32·00	11·04	43·04	5·60	8·00	13·60	·66
3. Panch Mahals	5	1	15·18		·12	2·43	2·65	5·08				7·00	6·80	13·80	·85
4. Broach	8	3	18·96	·61	·25	6·70	5·13	11·83	32·00	15·69	47·69	7·88	23·77	31·65	2·70
5. Surat	4·2	1·7	38·94	·13	·22	4·72	1·92	6·64	32·01	20·69	52·70	19·67	12·26	31·93	4·21
6. Thana	5	1·6	35·88	·06	·09	6·64	3·22	9·86	31·62	22·43	54·05	6·12	9·52	15·64	3·05
7. Bombay	3	...	71·28	1·19	1·92	9·46	5·30	14·76	27·09	8·19	35·28	22·60	6·07	28·67	12·55
8. Kolaba	16·6	2	21·82	·03	·10	5·78	3·58	9·36	30·50	26·48	56·98	8·21	16·72	24·93	2·14
9. Ratnagiri	8·3	1·0	8·87	·00	·04	4·18	2·56	6·74	31·91	17·19	49·10	11·19	22·55	33·74	·75
10. Kanara (B. Ghat)	13	2·3	8·99	·02	·16	4·94	1·78	6·72	32·16	9·95	42·11	6·76	20·70	27·46	·87
11. Dharwar	6	4·5	5·16	·02	·34	8·36	8·89	17·25	31·62	48·31	79·93	12·33	21·19	33·52	1·61
12. Belgaum	6	3	6·96	·05	·15	8·40	5·06	13·46	31·98	15·83	47·81	4·49	31·14	35·63	1·33
13. Bijapur	5	2	3·65	·02	·11	7·59	6·42	14·01	31·75	41·01	72·76	10·20	40·72	51·01	·86
14. Sholapur	4	3·8	5·36	·49	·40	7·43	9·43	16·86	31·02	43·54	74·56	14·59	34·52	49·11	1·55
15. Satara	12	2·6	2·00	·09	·42	7·96	9·50	17·46	31·99	49·11	81·10	21·96	10·55	32·51	·56
16. Poona	9·4	2·3	13·86	·32	·44	8·50	7·96	16·46	33·06	82·87	115·93	37·42	28·25	65·67	3·11
17. Ahmednagar	12	5·6	3·72	·32	·26	8·56	7·21	15·77	32·00	48·23	80·23	20·25	32·72	52·97	1·00
18. Nasik	8.4	4·0	8·97	·14	·32	6·35	9·03	15·38	32·00	85·12	117·12	18·02	18·00	36·02	1·66
19. West Khandesh	9·5	3	18·09	·08	·08	4·32	4·95	9·27	31·97	71·43	103·40	10·05	16·18	26·23	1·79
20. East Khandesh	6·5	4·7	9·37	·22	·21	6·09	8·04	14·13	32·00	66·76	98·76	10·73	16·41	27·14	1·58
Total	6	2·8	16·34	·27	·36	7·16	4·95	12·11	30·38	28·03	58·41	19·99	14·49	34·48	2·53
Total of previous year	7	3	16·49	·29	·37	7·00	2·92	9·92	31·91	21·35	53·26	17·53	10·95	28·48	2·17

W. C. SHEPHERD,
Commissioner of Customs, Salt and Excise.

No. 645 of 1921.

GENERAL DEPARTMENT (EXCISE).

OFFICE OF THE COMMISSIONER IN SIND,

Government House, Karachi, 29th July 1921.

MEMORANDUM.

The Commissioner in Sind has the honour to forward the report submitted by the Superintendent of Salt and Excise, Sind, on the administration of the Sind Excise Department for the year 1920-1921.

Country spirit.

2. The consumption of country spirit rose from 2,16,700 to 2,28,200 proof gallons. The increase of 11½ thousand proof gallons, in spite of a decrease in the number of liquor shops, is largely due to the fact that there was no interruption of supply at the Bonded Warehouses. It is also due in part to the heavy purchases made in the last few weeks of the year in anticipation of the decrease in the maximum strength of spirit and to the pushing of sales by licenses whose three years' contracts ended on 31st March 1921. The increase of 12,900 proof gallons in the consumption of strong spirit accompanied by a decrease of 1,400 proof gallons in that of weak spirit shows that the preference in Sind for the stronger spirit is even more pronounced than it was before.

Foreign liquor.

3. There was an increase of 3·02 lakhs of gallons in imports of foreign liquors by sea, the increase occurring mainly under the heads "fermented liquors"—1·97 lakhs—and "spirits" (potable)—·79 lakh. This is attributable to the favourable rate of exchange during the first half of the year and to cheaper freights.

There was an increase in the sales of imported fermented liquors and potable spirits, the bulk of it being in the towns of Karachi, Hyderabad and Sukkur. On the other hand there was a decrease in the sales of Indian fermented liquors and potable spirits owing to the reduced price during the first half of the year of imported beer in draught and the increased cost of production of Indian beers and spirits on account of the rise in the cost of labour and material in India.

Intoxicating drugs.

4. The consumption of intoxicating drugs during the year under report as compared with that of the previous year is as under :—

Year.	Bhang.	Charas.	Ganja.
	Seers.	Seers.	Seers.
1919-1920	1,20,200	5,800	1,700
1920-1921	1,13,300	4,700	1,600

The reasons assigned for the decline under all three heads are the poor agricultural season and the high cost of the drugs due to enhanced duty and license fees. The Superintendent makes the interesting suggestion that the Presidency proper should obtain its supplies of bhang from Sind instead of the Punjab.

Opium.

5. The consumption of this drug rose by over 130 seers as compared with the figure of the previous year. The increase occurred chiefly in the towns of Hyderabad and Sukkur, and is attributed in the former case to the success of the local executive staff in dealing with smuggled opium, and in the latter to the laying in of stocks by consumers in anticipation of the rise in the issue price. The high price of charas had also something to do with the increased demand for opium.

Financial results.

6. The gross revenue of the department collected in the province amounted to Rs. 42,03,000 against Rs. 34,87,000 in the previous year, representing an increase of 7·16 lakhs. There has been an increase under all heads. The principal factors in the situation were the

greater competition at the auctions and the enhancement of the duty on hemp drugs. The net revenue after deducting the total expenditure debitable to 7, Excise amounted to 39¼ lakhs of rupees, *i.e.*, 6 lakhs in excess of that of the preceding year which was a record figure. The proportionate expenditure of the department debitable to provincial revenues was Rs. 2,80,000.

Sind Excise Intelligence Bureau.

7. Since its transfer from the Commissiner's office in 1916 the Excise Bureau appears to have done very little useful work. The Superintendent rightly points out that an adequately staffed and properly managed Bureau is capable of playing an important part in the suppression of excise crime which is rife in the province. Provision for the strengthening of the personnel of this branch of the department has been made in the excise reorganization scheme which has been submitted to Government.

Kotri Distillery.

8. It is a matter for regret that the reconstruction of the Kotri distillery should not yet have been completed so as to admit of the resumption of manufacture. The boiler foundations and the well both remain to be completed. Both works have proved troublesome, and, in the case of the latter, very serious difficulty has been encountered, an impervious stratum having been reached at a depth which, if the well is left as it is, will not produce the minimum supply required for the needs of the distillery. A solution may be found by sinking a tube well in the present well. With a view to this, the Executive Engineer, Boring Works, has been asked to visit Kotri and enquire into the matter. Until the important question of water-supply is satisfactorily settled distillery operations cannot begin.

General remarks.

9. The attention of the District Magistrates is being invited to the Superintendent's complaint of protracted proceedings in excise prosecutions and of inadequate punishments.

10. The Superintendent again draws attention to the fact that a strong incentive to the smuggling of excisable articles into Sind is provided by the comparatively low rates of duty prevailing in the neighbouring provinces and Native States. The question of a closer assimilation of the rates levied in these territories to those obtaining in Sind is under discussion.

11. The department is lamentably understaffed, and a considerable proportion of the personnel is of little use. In such conditions it is not to be wondered at if excise offences are prevalent in the province and Government lose much revenue. Mr. Clifford has ably worked out a comprehensive scheme of reorganization and this is now before Government.

12. The Commissioner would commend Mr. Clifford for his able and zealous administration of the department during the year. Although handicapped by the conditions above referred to, he has already done much to increase its efficiency. The Commissioner is glad to note the commendation bestowed on Messrs. Burhan Khan and Mahomed Ismail.

J. L. RIEU,
Commissioner in Sind.

To

THE SECRETARY TO GOVERNMENT,
REVENUE DEPARTMENT, BOMBAY.

No. E.—837 of 1921-22.

EXCISE DEPARTMENT.

From

C. CLIFFORD, Esq.,

Superintendent of Salt and Excise in Sind;

To

THE COMMISSIONER IN SIND.

Superintendent's Office,

Karachi, dated 18th July 1921.

Excise Administration Report, 1920-21.

Sir,

I have the honour to submit the annual report on the administration of the Excise (Abkari and Opium) Department of the Province of Sind for the financial year 1920-21.

Introduction.

2. Charge of the Department was held by me throughout the year. Mr. H. Mc. M. Smith, senior Inspector, rejoined the Department from Military duty on 1st February 1921, and Mr. E. L. Thurley, another senior Inspector, returned from deputation in the Presidency proper on 25th March 1921. The post of Superintendent of Salt and Excise in Sind (now known as Inspector of Salt and Excise in Sind) in abeyance since April 1916, was revived in May 1920, and Mr. Burhankhan Ismailkhan appointed to hold it.

Personnel of the department.

Changes introduced during the year.

3. The following were the principal administrative changes during the year:—

1. The Excise duty on Bhang, Ganja and Charas was raised from Rs. 1, 15 and 30 to Rs. 1-8-0, 17-8-0 and 40 per seer, respectively;

2. The tariff duty on Foreign liquors was raised from 1st March 1921;

3. The designations of the Assistant Commissioner of Salt and Excise in Sind, and the Superintendent of Salt and Exise in Sind were changed to Superintendent of Salt and Excise, Sind, and Inspector of Salt and Excise in Sind, respectively, in October 1920;

4. The open auction system of disposing of vend licenses was extended to the country spirit shops at Tatta, Kotri, Mangho Pir, Rohri, Jacobabad, Ratodero, Kambar, Mirpurkhas, Hala and Matiari; and to 8 foreign liquor 'On' shops in the towns of Karachi and Hyderabad;

5. A new Excise Division comprising the talukas of Nawabshah, Shahdadpur and Sinjhoro, in the Nawabshah District, was created in February 1921.

Consumption of Excisable articles.

Foreign Liquors (Imports).

4. The following table gives the imports into Karachi of foreign liquors during the last two years (including imports for the Punjab and other parts of India) as reported by the Chief Collector of Customs in Sind:—

Year.	Fermented liquors.	Wines.	Liqueurs.	Spirits (potable).	Spirits of wine and non-potable spirits.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1920-1921	5,24,253	55,825	5,831	1,99,584	21,177
1919-1920	3,27,315	39,062	1,778	1,20,969	15,338

The large increases noticeable under all heads were due to the favourable rate of exchange during the first half of the year and cheaper freights.

Foreign liquors : Consumption.

For sales at licensed shops see Imperial Return IV, in which the figures for imported and locally manufactured liquors are separated. The bulk of the consumption is in the towns of Karachi, Hyderabad and Sukkur. Variations calling for remark are those in the sale of fermented liquors and potable spirits.

The following figures show that the consumption of imported beers and potable spirits rose at the expense of those produced in India :—

Year.	Sale.			
	Fermented liquors. (Bulk gallons.)		Potable spirits. (Proof gallons.)	
	Imported.	Indian.	Imported.	Indian.
1919-20	1,05,785	1,20,788	48,820	8,723
1920-21	1,70,258	70,539	51,894	3,506
Variation	+64,473	−50,249	+3,074	−5,217
	+14,224		−2,143	

The explanation is connected with freer imports of beer in draught, and lower prices of imported beers and spirits during the first half of the year due to the favourable exchange, and to the increased cost of production of Indian beers and spirits owing to the rise in the cost of labour and material in India. The net decrease in the consumption of spirits is due to the increase in the vend fees.

Denatured spirit : (Appendix E).

5. Imports by sea of denatured spirit amounted to 2 gallons only, as against 1 in the previous year. There were no imports of foreign denatured spirit by land *via* Calcutta during the year. The sales at retail shops during the year compare as follows with those of the two preceding years :—

Year.	Of Foreign origin, Gallons. 50° O.P.	Of Indian origin, Gallons. 50° O.P.	Total. Gallons.
1918-19	28	4,104	4,132
1919-20	3,650	939	4,589
1920-21	3,320	1,864	5,184

The increased consumption is due to the more extended use of denatured spirit for domestic and industrial purposes. From the figures one would conclude that the imported lost ground to the locally manufactured article, but it is probable that much of the spirit imported from Calcutta, and appearing in the returns as Indian-made, was really Java Spirit.

Country spirit (Appendix C).

6. The consumption of country spirit during the year compares as follows with that of the previous 3 years (the figures in columns 2 to 5 of Imperial Return IV represent issues from the Bonded Ware-houses) :—

District.	1917-18.	1918-19.	1919-20.	1920-21.	Variations in 1920-21.
	P.G.	P.G.	P.G.	P.G.	P.G.
Karachi	86,866	81,342	81,071	85,098	+4,027
Hyderabad	43,707	49,135	55,855	58,973	+3,118
Nawabshah	12,760	13,061	14,928	16,806	+1,878
Thar Parakar	7,460	8,286	7,790	8,697	+907
Sukkur	18,961	20,921	23,438	24,820	+1,382
Larkana	20,067	17,738	25,408	25,749	+341
Upper Sind Frontier ..	6,588	7,679	8,233	8,080	−153
Total ..	1,96,409	1,98,162	2,16,723	2,28,223	+11,500

The increase in consumption has taken place in spite of a decrease in the number of shops (see paragraph 21) and is probably due to the fact that there was no interruption of supply at the Bonded Warehouses as in the three previous years, and partly to heavy purchases in the last few weeks of the year in anticipation of the decrease in the maximum strength of spirit from 1st April 1921. Towards the end of the year, too, there was some pushing of sales by the licensees whose three years' contracts ended on 31st March 1921.

The net increase of 11,500 gallons London Proof in the consumption comprises an increase of 12,903 gallons (London Proof) in the consumption of strong spirit and a decrease of 1,403 gallons (London Proof) in that of weak spirit. The preference of the Sindhi for strong spirit to which I alluded in last year's report was, then, more marked this year.

The *per capita* consumption (Appendix C, column 11) for the year compares as follows with that of the previous three years :—

District.	1917-18.	1918-19.	1919-20.	1920-21.
	Drams, L.P.	Drams, L.P.	Drams, L.P.	Drams, L.P.
Karachi	7·99	7·48	7·46	7·56
Hyderabad	3·43	3·85	4·38	4·94
Nawabshah	1·37	1·40	1·60	1·93
Thar Parkar	0·83	0·92	0·86	1·05
Sukkur	1·59	1·75	1·96	2·33
Larkana	1·46	1·29	1·85	2·07
Upper Sind Frontier	1·20	1·40	1·50	1·61
Total	2·68	2·71	2·96	3·34

The increase in 1920-21 is largely apparent, the calculation this year having been made upon the population at the recent Census, 3,277,656, as against 3,513,435 in previous years.

Toddy.

7. Toddy was sold in Karachi town only during the year under report. There was a rise of about 350 gallons in the consumption due to the tapping of a larger number of trees being permitted by the owners. No license was granted in Larkana. The former licensee was unable to continue business owing to the high tree rents demanded by owners. The preference at Karachi is for fresh toddy, much of the consumption was of practically unfermented toddy at the tree foot, and that conveyed to the shops is as a rule consumed on the day of arrival.

Opium.

8. Six thousand seven hundred and twenty seven seers of Opium were sold as compared with 6,593 seers in the previous year and 7,760 seers in 1918-19. The increase this year occurred chiefly in Hyderabad and Sukkur towns, and is attributed at the former place to the success of the local Excise staff in dealing with opium smuggling. The increase in the sales at Sukkur is explained as due to the laying in of stocks by consumers in anticipation of the rise in issue price. In my opinion the high price of charas had something to do with the increased demand for opium at both places.

There was a decrease in the Thar Parkar district of 56 seers, attributed to the failure of crops owing to unfavourable inundation and scanty rainfall. Smuggling from the Western Rajputana States which is known to be rife throughout the district probably had something to do with the fall in the sales. The variations in other districts are small and call for no comment.

Calculated on the recent census figures the *per capita* consumption works out to 0·16 tolas and that for the previous year to the same figure.

Hemp Drugs.

9. *Ganja.*—There was a total decline of 75 seers of which Karachi contributed 60. The variations elsewhere were small.

Bhang.—The sales of bhang fell by 6,868 seers or nearly 6 per cent.

Charas.—The sales decreased in all districts except Nawabshah.

The Collectors attribute the decrease in the consumption of Hemp Drugs to a poor agricultural season and to high prices due to enhanced duty and license fees. The Collector of Hyderabad is of opinion that some of the decrease in the sale of charas in his district is due to the steps taken to suppress hawking by the agents of licensed dealers. The only district which reported an increase in the consumption of charas was Nawabshah in which extensive hawking of charas obtained from the licensed shops is known to be going on.

Cocaine.

10. The sale of cocaine, which is permitted by Medical Practitioners and by Chemists and Druggists on medical prescription only, compares as follows with that of the previous year :—

Year.	Lbs.	Ozs.	Grs.
1920-21	3	10	209
1919-20	2	4	60

The increase in consumption took place in Karachi and Hyderabad and is due to the issue of 5 new cocaine licenses during the year.

Revenue (Imperial Form No. I).

Comparison with previous years.

11. The following statement contrasts the excise revenue realized during 1920-21 with that of the previous four years :—

Head of Revenue.	1916-17.	1917-18.	1918-19.	1919-20.	1920-21.	Variations in 1920-21.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Foreign and other liquors dutiable at tariff rates ..	43,899	17,219	52,024	1,01,154	1,08,438	+ 7,284
2. Country spirit ..	15,02,226	18,98,449	20,39,718	23,14,656	26,33,786	+ 3,19,130
3. Toddy ..	1,413	1,435	1,015	1,413	1,456	+ 43
4. Opium ..	3,60,514	3,93,431	4,18,399	4,34,306	4,37,027	+ 2,721
5. Intoxicating drugs ..	4,93,279	4,83,354	5,64,955	6,31,641	7,53,838	+ 1,22,197
6. Fines and forfeitures and miscellaneous ..	5,608	4,174	5,072	3,403	2,68,567	+ 2,65,164
Total ..	24,06,939	27,98,062	30,81,183	34,86,573	42,03,112	+ 7,16,539

The causes of the increase will be dealt with under the various heads.

Foreign Liquors.

12. The increase—Rs. 7,284—is due to increased receipts from license fees, the licenses of 8 shops in Karachi and Hyderabad having been disposed of by open auction and 12 new licenses issued during the year. The real increase in the license fees is about Rs. 53,000, but this is masked by the dis-proportion between advance recoveries in 1919-20 and 1920-21.

Country Spirit.

13. The increase of Rs. 3,19,130 comprises :—

(1) a decrease of Rs. 73,666 in the license fees accompanied by rise of Rs. 3,15,123 in the vend fees, due to the extension of the open auction system of disposing of licenses and to advance recoveries of one instalment of the vend fees due in 1921-22 ;

(2) an increase of Rs. 77,673 in still-head duty recoveries due to increased consumption.

Toddy.

14. The increase of Rs. 43 is the result of higher bidding at the auction of the licenses.

Opium.

15. There was less competition than usual for the vend licenses in the Hyderabad and Thar Parkar districts where the vend fees fell by Rs. 24,000. This decline was set off by a rise in the fees elsewhere, the net increase being Rs. 664. The increase of Rs. 2,057 in the ' Gain on sale proceeds ' is due to the increased consumption referred to in paragraph 8 above.

16. The increased revenue (Rs. 1,22,197) includes Rs. 37,669 under "Vend Fees" due to brisker bidding at the auctions in all districts except Hyderabad and Thar Parkar and Rs. 84,528 under "Duty," the result of the enhancement of the Duty on all Hemp Drugs.

Hemp Drugs.

Miscellaneous.

17. The increase of Rs. 2,65,164 under this head comprises :—

(1) an increase of Rs. 342 from miscellaneous realizations and

(2) Rs. 2,64,822 on account of the gain on sale proceeds of country spirit. The latter item represents the difference between the issue and cost prices of country spirits. Pending the reopening of the Kotri Distillery spirit is imported from outside the province and the price charged to licensed vendors fixed sufficiently above the cost price to allow a margin for unforeseen expenditure, that, for instance, involved in importing spirit by passenger train during Railway traffic troubles, losses in transit, demurrage, surcharges, etc.

Expenditure and Net Revenue.

Expenditure.

18. The total expenditure on the combined Salt and Excise Department in Sind amounted to Rs. 5,90,970 (Imperial Return II). The share of this which is chargeable to 7—Excise compares as follows with that of the previous year :—

	Rs.
1919-20	1,60,055
1920-21	2,79,505
Increase in 1920-21	1,19,450

This increase comprises :—

	Rs.
(1) Establishment charges	5,618
Due to increased establishment at Maurypur Salt Works and increased expenditure on leave allowances, as the result of the recent modification of the leave rules;	
(2) Supplies and Services	1,02,758
Due to expenditure (Rs. 1,65,990) on the remodelling of the Kotri Distillery and (Rs. 3,560) on the strengthening of the bund at the Bubak Hemp Drugs Warehouse;	
(3) Contingencies	2,144
Due to the purchase of scales and the increased cost of stationery and petty supplies;	
(4) Refunds	8,930
Being compensation granted to Country Spirit licensees for the occasional closure of their shops owing to failure of supply at Government Bonded Warehouses in 1919-20.	

Net Revenue: Imperial Return I (column 35).

19. The net increase of Rs. 5,97,000 in the revenue for the year under report, comprises increases in the revenue of :—

1. Rs. 4.30,000, due to increased consumption of intoxicating liquors and enhanced duty on hemp drugs;

2. Rs. 2,86,000, due to increased receipts from license fees owing to the extension of the open auction system of disposing of the vend licenses;

and an increase in the expenditure of Rs. 1,19,000, chiefly due to the remodelling of the Kotri Distillery.

Recovery of excise revenue by coercive processes.

20. During the year coercive process had to be resorted to for the recovery of arrears of excise revenue in the Hyderabad district only. Of the six defaulters in that district one has been adjudged insolvent and the amount due from him will have to be written off. Another defaulter paid up his arrears after the close of the year under report. The arrears of the remaining four are still outstanding.

General Remarks.

Shops and licenses : (Imperial Return III).

21. The following important variations in the number of licenses issued for the sale of excisable articles took place during the year :—

Licenses for the retail vend of	Increase.	Decrease.	Explanation.
Foreign Liquors	8	..	New licenses for 1 Retail 'Off' shop, 2 Refreshment Rooms 1 Hotel and 2 Canteens were issued in Karachi and for 2 Canteens in Hyderabad.
Denatured spirits ..	5	..	To meet the increasing demand for this spirit.
Country spirit	..	24	Shops closed in furtherance of the policy of Government to discourage consumption.
Opium	..	1	Closed in Larkana district.
Hemp Drugs (Bhang and Ganja)	..	3	One shop closed in each of the districts of Karachi, Nawabshah and Larkana.
Morphia	5	..	Due to an increase in the number of medical practitioners in Karachi and Hyderabad.
Cocaine	2	..	

No cases are reported of the opening of liquor, opium and hemp drugs shops in a village for the first time.

Excise Crime : Appendix J.

22. The increase in the number of excise offences detected this year is the outcome of greater activity on the part of the prevention staff. The experience of the year shews that the smuggling of liquor and hemp drugs, and the illicit cultivation of bhang, is rife all over the province ; and that excise crime of all kinds prevails every where to an extent which has been hitherto unsuspected. Illicit distillation reappears in the returns after an absence of five years. Enquiries in connection with the five cases detected shew that illicit manufacture of spirit on an extensive scale has been going on for some time past in Hyderabad district. A raid on a Baluchi hamlet near Shikarpur yielded over 40 gallons of Kelat spirit. Smuggling of this spirit into Sukkur district had been going on for months previously, and it is believed that this is only one of many gangs engaged in the traffic along the Kelat frontier. The number of plants seized in seven of the eleven illicit bhang cultivation cases detected was 7,044. Seven of the members of the charas smuggling gang referred to in last year's report were brought to justice. From enquiries made at Jodhpur it appears that this gang alone had been smuggling Jodhpur charas into Sind for years past at the rate of not less than a maund per mensem. Important seizures of smuggled charas were also made at Karachi. The quantity of contraband charas seized in 24 cases was 71 seers. A large number of cases of hawking of duty paid charas in vicinities in which no licensed shops exist was also detected. In the majority of the 52 cases of illegal possession of opium detected the opium seized had been smuggled from Marwar. Out of 160 cases decided during the year the prosecution failed in 19. For those failures delay on the part of the courts in disposing of cases was to some extent responsible.

Hemp Drugs cultivation and warehouse transactions : Appendix F.

23. The cultivation of bhang was permitted in Deh Bubak of the Sehwan taluka, Larkana district, as usual. As much of the crop as could be accommodated at the Bubak Hemp Drugs Bonded Warehouse was stored there and the remainder in hired godowns. The figures shewn in column five of the appendix represent the area sown during the year, the crop from which will be brought to account in the returns for 1921-22. The outturn during the year cannot therefore be given but the following is the outturn in 1920-21 from the area sown in 1919-20 as compared with that of the previous year :—

Year.	Quantity of bhang brought to account.	Area from which produced.	Outturn per Acre.
	Maunds.	(Sown in 1918-19).	Mds. Srs.
1919-20	2,674	A. G. 109 22	24 20
1920-21	4,125	(Sown in 1919-20). 106 10	38 33

The water supply was sufficient and the yield is about normal.

The selling prices during the year were somewhat lower than during the preceding year. The price of Gundi was as low as Rs. 8 per maund during the earlier portion of the year, probably owing to over production in previous years and accumulation of stocks. With the object of avoiding this the area licensed this year was reduced to 75 acres. The reluctance of the Bubak cultivators to cultivate bhang to which I alluded last year was manifest again during the year under report. Proposals for the removal of bhang cultivation to Kotri are under consideration. But the difficulties with the Bubak cultivators would probably disappear if a larger market could be found for their produce and the question arises whether the Presidency Proper might not obtain its supply of bhang from Sind instead of from the Punjab. Sind bhang is of excellent quality but is not at present exported, except in limited quantities to British Baluchistan.

The Ganja consumed in Sind is imported from Ahmednagar and charas from the Punjab direct and not through the warehouse at Bubak. Direct importation by licensed vendors has been found to facilitate smuggling and proposals are under consideration for the establishment of Bonded warehouses for the receipt and deposit of imported drugs.

A force of seven Chowkidars was employed to watch the fields under bhang cultivation at Bubak. No thefts from the standing crop were reported during the year.

Supply of country spirit.

24. The Kotri Distillery remained closed as in the previous year and Sind obtained its supplies of spirit from Amritsar, Cawnpore and Java. Importation from Java was necessary as it was found impossible to obtain a sufficient supply from Indian Distilleries. Supply arrangements during the year were satisfactory. The rates at which spirit was purchased are given in Appendix A. The contracts for the distribution of spirit to, and issue from, Bonded Warehouses were continued to last year's contractors, one for Upper and one for Lower Sind.

Work on the structural alterations and additions at the Kotri Distillery was complete at the close of the year except for the well, the boiler foundations and arrangements for the disposal of refuse. The Distillery will probably be ready by the end of September 1921.

There was no change in the issue prices which remained as under :—

Area.	Place of Issue.	Issue rate per gallon.			
		Plain.		Flavoured.	
		15° U.P.	40° U.P.	15° U.P.	40° U.P.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Sind	Karachi, Hyderabad Sukkur and Larkana Warehouses ..	2 8 0	1 10 0	2 10 0	1 12 0

Toddy supply arrangements.

25. There was no consumption of toddy outside of Karachi and its suburb Malir, where the trees tapped are situated. A fee is levied for tapping and vend rights. It hardly appears worth while to introduce the tree-tax system which prevails in the Presidency. An increase in the taxation would probably extinguish what little traffic there is in toddy ; and as it is a harmless beverage, at any rate when consumed fresh as it is in Sind, and would probably be replaced by spirit if the supply disappeared, this would be a pity.

Drunkenness (Appendix K).

26. The number of convictions for drunkenness in Municipal areas rose from 71 in 1919-20 to 89 in 1920-21. As in the previous year no conviction was recorded outside Municipal areas. The number of persons per 100,000 of the population proceeded against for drunkenness was 2·7 as compared with 651 in England and Wales before the war.

27. No change took place in the hours of sale at liquor shops during the year.

Hours of sale at liquor-shops : (Appendix—B).

28. In 24 cases of breach of license conditions the licensees were dealt with under section 55A of the Abkari Act and in 4 cases the licensees or their agents were prosecuted. Five licenses were cancelled and a number of minor cases of misconduct were dealt with by warning the licensees.

Management of licensed shops.

29. There was no change in the constitution of the Excise Advisory Committees during the year. Information regarding the work done by these committees and the action taken on their recommendations is given in Appendix B.

Excise Advisory Committees : (Appendix B).

30. No Temperance Conference was held during the year, but disciples of non-co-operation turned their attention to the liquor traffic towards the end of the year. There was some preaching of temperance by political agitators but for the most part their activities took the form of an attempt by persuasion, amounting in some instances to a mild form of intimidation, to prevent persons from bidding at the auctions of liquor licenses.

Temperance movements.

31. The Sind Excise Intelligence Bureau continued to work under the personal supervision of the Superintendent of Salt and Excise, Sind, but the amount of supervision the Superintendent was able to give to it was confessedly inadequate. This must continue until the work of the Superintendent of Salt and Excise is lightened and his office strengthened. Provision has been made for this in a re-organization scheme submitted during the year. Adequately staffed and properly managed there is no doubt that the Bureau is capable of playing an important part in the suppression of Excise crime in the Province. There were only six issues of the Excise Supplement to the Sind Police Gazette during the year.

Sind Excise Intelligence Bureau.

32. The consumption of country spirit per head of the population (calculated on the recent census returns) rose from 3·1 drams L.P. in 1919-20 to 3·3 drams L.P. in the current year. This ompares favourably with the figures for the Presidency Proper and with other provinces in India. Before the war the annual consumption of spirit in the United Kingdom stood at 33·6 drams L.P. per head, a high figure in a country which in the same year consumed 26·2 Imperial gallons of beer per head. The spirit consumption in most other European countries is higher still. Judged by European standards, then, Sind is an extremely abstemious province but it has its drink problem nevertheless. Consumption is concentrated in a few large towns, where it has a persistent upward trend, in spite of the annual enhancement of the taxation and measures of other kinds intended to discourage it, and of the high prices of the necessaries of life. In his review on last year's report, the Commissioner in Sind expressed the opinion that a considerable proportion of the increased wages which the labouring classes now earn is squandered on liquor. This is certainly the case in the large towns. Take Karachi and Hyderabad for instance. These two towns have an aggregate population of 2,97,806 (1,78,974 males and 1,18,832 females) and in 1920-21 consumed 1,41,954 bulk gallons of country spirit, the average retail price of which was Rs. 15 per gallon. The consumption of strong drinks by females in Sind is negligible. If we assume that two-thirds of the males were adults and that 50 per cent. of these use country spirit (an overestimate probably, in towns with a large population of Mahommedans) the total expenditure on country spirit during the year—Rs. 21,29,310—has to be distributed over approximately 60,000 persons, mostly of the poorer classes, giving an average monthly expenditure per individual of nearly Rs. 3. The average monthly earning of the casual labourer, the petty artisan, the domestic servant, and the other classes which go to make up the clientéle of the liquor vendor are in the vicinity of Rs. 30 per mensem, so that it would probably be correct to say that the frequenters of the country spirit shops leave about one-tenth of their earnings there.

General.

There were signs during the year that the present high prices of intoxicating liquors and drugs are causing a recrudescence of smuggling and illicit manufacture.

The inadequacy of the preventive establishment has been noticed in previous reports. The recent increase in Excise crime makes it imperative that this should be remedied without delay and a scheme for the reorganization and strengthening of the Excise Staff has been submitted.

An additional incentive to the smuggling of exciseable articles into Sind is provided by the low rates of duty prevailing in the neighbouring Provinces and States. The discovery of organized smuggling of charas from Jodhpur into Sind led the Jodhpur Darbar to raise its duty on that drug, but the prospects of an assimilation of rates in the case of Punjab bhang and Marwar opium appear poor. The Thar Parkar district is believed to consume at least as much illicit as licit opium, and until the Excise Staff is strengthened this Department can do little to improve matters. Similarly with the smuggling of Kelat bhang into Upper Sind.

33. Mr. Burhankhan Ismailkhan did good work during the year as Inspector of Salt and Excise, Sind, paying attention chiefly to improving the detective work of the District Inspectors. He was ably seconded by Mr. Mahomed Ismail, Abkari Inspector, Hyderabad. The work of the Excise Staff at Karachi and in the Hala Division also deserves mention. As during previous years five or six out of our 35 Inspectors worked well. The remainder did little or nothing. The reasons and the remedy have been discussed in connection with the Re-organization Scheme which is before Government. The Department was considerably handicapped by the dilatoriness of the courts in disposing of Abkari and Opium cases during the year. Protracted trials wasted the time of the staff. The punishments inflicted by Magistrates were as a rule inadequate.

Work of the Excise Staff.

34. The following statements accompany :—

Appendices A, B, C (with supplement), E, F, H, I, J and K : Provincial Statements A and B ; Imperial Returns 1 to 5.

Annexures.

I have the honour to be,

Sir,

Your most obedient servant,

C. CLIFFORD,

Superintendent of Salt and Excise in Sind.

APPENDIX A.

Contracts for the manufacture and supply of country spirit during 1920-21.

District.	Name of the supply contractor.	Source of supply.	Place of delivery.	Sanctioned supply rates (per gallon London Proof).
				Rs. a. p.
Province of Sind	Amritsar Distillery Company.	Amritsar ...	Bonded Warehouses at Karachi, Hyderabad, Sukkur and Larkana.	2 3 6 Flavoured. 2 2 0 Plain. F. O. R. Amritsar.
Do. ...	Indian Distillery Company, Cawnpore.	Cawnpore ...	Do. ...	1 9 0 Flavoured. 1 8 0 Plain. F. O. R. Cawnpore.
Do. ...	The Holland Bombay Trading Company, Karachi.	Java ...	Do. ...	1 1 9 Plain. F. O. B. Kiamari.

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

APPENDIX B (ADVISORY COMMITTEES).

Name of District.	Localities in which Advisory Committees have been constituted.	The number of times each has met.	The number of recommendations made by each.	The number to which effect was given (*a*) wholly, (*b*) partly, or (*c*) not at all.	The opening and closing hours of shops.			Remarks.
					Kind of shop.	Opening hour.	Closing hour.	
Karáchi ...	Karáchi ...	..	...	...	Foreign liquor shops.	9 a.m. ...	10 p.m.	(*f*)
					Do. ...	5 p.m. ...	9-30 p.m.	(*e*)
					Country liquor shops.	9 a.m. ...	10 p.m.	(*f*)
Hyderabad ...	Hyderabad ...	(*d*)	3	(*a*) 3				
Nawábsháh ...	Nil ...	...	...	...	Foreign Liquor shops (Retail "On", Beer and Refreshment Rooms).	10-30 a.m. ..	10 p.m.	
Thar Párkar ...	Nil ...	...	...	...				
Sukkur ...	Sukkur ...	1	1	(*a*) 1				
	Shikárpur ...	2	1	(*a*) 1	Foreign Liquor Shops (other).	9 a.m. ...	10 p.m.	
	Rohri ...	1	1	(*a*) 1				
Lárkána ...	Lárkána ...	1	3	(*a*) 2				
				(*b*) 1	Country Liquor Shops.	9 a.m. ...	10 p.m.	
Upper Sind Frontier .	Jacobabad ...	1	1	(*a*) 1				

(*d*) No meetings were held, but the Committee was consulted by circular.

(*e*) Hours for Foreign Liquor shops at Kiamari.

(*f*) In Karáchi City all Foreign Liquor Retail "On" shops, Beer shops, Refreshment Rooms and Country Spirit Shops are closed from 12-30 p.m. to 2 p.m.

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

APPENDIX C.

Statement showing the consumption of Country Spirit in proof gallons and the rate per head of population in (i) Urban areas, (ii) Rural areas and (iii) the whole district of the Province of Sind during the year 1920-21.

Serial No.	District.	District Headquarter towns and towns of 10,000 population or over.				Rural areas (*i.e.*, districts excluding the towns shown in columns 3 to 6).			Total for the whole District.		Remarks.
		Number.	Population.	Consumption in gallons, London Proof.	Consumption per head in drams, London Proof.	Population.	Consumption in gallons, London Proo .	Consumption per head in drams, London Proof.	Consumption in gallons, London Proof.	Rate per head of population in drams, London Proof.	
1	2	3	4	5	6	7	8	9	10	11	12
1	Karáchi	1	215,969	73,037	16·27	324,509	12,061	1·78	85,098	7·56	
2	Hyderabad	1	81,837	43,845	25·72	491,612	15,128	1·48	58,973	4·94	
3	Nawábsháh	2	13,140	6,604	24·12	405,699	10,202	1·21	16,806	1·93	
4	Thar Párkar	1	5,789	2,702	22·40	390,542	5,695	0·74	8,697	1·05	
5	Sukkur	2	96,566	17,967	8·93	413,836	6,853	0·79	24,820	2·33	
6	Lárkána	1	17,723	8,120	21·99	579,819	17,629	1·46	25,749	2·07	
7	Upper Sind Frontier .	1	10,583	4,589	20·81	230,032	3,491	0·73	8,080	1·61	
	Total ... 1920-21...	9	441,607	156,864	17·05	2,836,049	71,359	1·21	228,223	3·34	
	Total ... 1919-20...	9	368,686	149,495	19·46	3,144,749	67,228	1·03	216,723	2·96	

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

APPENDIX C—*concluded.*

Memorandum of Country Spirit Consumption, etc., in certain large towns during the year 1920-1921.

1	2	3	4	5	6	7	8	9	10	11
Serial No.	Towns.	Population.	Consumption of Country Spirit in terms of Proof (*i. e.* Spirit sold at shops.)		Actual Realizations (*i. e.* on spirit issued to shops).			Incidence per proof gallon of		
			Total gallons.	Rate per head of population.	Still-head duty.	Vend fees.	Total.	Still-head duty.	Vend fees.	Total.
			Gallons.	Drams (L.P.)	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Karáchi ...	215,969	73,037	16·23	4,92,100	4,36,209	9,28,309	6 11 10	5 15 7	12 11 5
2	Hyderabad ...	81,837	43,845	25·72	3,08,212	1,09,460	4,17,672	7 0 6	2 7 11	9 8
3	Sukkur ...	41,525	11,965	13·83	84,459	21,666	1,06,125	7 0 11	1 13 0	8 13 11
4	Shikárpur ...	55,041	6,002	5·23	42,363	11,634	53,997	7 0 11	1 15 0	8 15 11
5	Lárkána ...	17,723	8,120	21·99	57,318	27,015	84,333	7 0 11	3 5 3	10 6 2
	Total ...	412,095	142,969	16·65	9,84,452	6,05,984	15,90,436	6 14 2	4 3 10	11 2 0

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

APPENDIX E.

Statement showing the Quantities of (a) imported and (b) locally produced denatured Spirits passed into consumption during the year 1920-21.

Denatured Spirits imported from Foreign Countries.		Denatured Spirits produced in India.						Remarks.
		Produced in the Bombay Presidency.			Imported from other places.			
Country from which imported.	Quantity imported.	Place of production.	Quantity consumed locally.	Exported to other places.	Places from which imported.	Quantity consumed locally.	Exported to other places.	
1	2	3	4	5	6	7	8	9
	Gallons.					Gallons.		
United Kingdom ...	2	...	...	...	Calcutta, Cawnpore and Rosa.	1,864	...	

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

APPENDIX F.

Statement showing the Area under Hemp Cultivation and the Intoxicating Drugs produced and lodged in, issued from, and in balance at the Bubak Hemp Drugs Warehouse during the year ending 31st March 1921.

Name of Táluka in which permitted.	Cultivation. Of Gánja. Number of villages in which permitted.	Cultivation. Of Gánja. Area cultivated.	Cultivation. Of Bháng. Villages in which permitted.	Cultivation. Of Bháng. Area cultivated.	Name of the Warehouse in which the drugs were lodged.	Intoxicating drugs brought on to accounts during the year. Gánja.	Bháng.	Charas.	Excess during the year. Bháng.	Balance at the Warehouse on the 1st April 1920. Gánja.	Bháng.	Charas.	Drugs imported from other Provinces or brought from other Warehouses in the Presidency. Gánja.	Bháng.	Charas.	Total of columns 7 to 16. Gánja.	Bháng.	Charas.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Sehwan ...	...	...	Deh Bubak.	A. g. 75 18 (a)	Bubak.	...	M. s. t. 4,125 0 0 (b)	...	M. s. t. 21 0 0	...	M. s. t. 949 0 0	...	...	...	...	...	M. s. t. 5,095 0 0	...

Name of Táluka in which permitted.	Intoxicating drugs removed from Warehouses during the year. On payment of duty by the licensed vendors in the British Districts and Native States. Gánja.	Bháng.	Charas.	To other Provinces or other Warehouses in the Presidency. Gánja.	Bháng.	Charas.	Bháng seed given to cultivators free of duty.	For destruction being useless. Gánja.	Buáng.	Charas.	Balance at the Warehouse on 31st March 1921. Gánja.	Bháng.	Charas.	Warehouse rent.	Approximate selling price per maund exclusive of duty. Gánja	Bháng.	Charas.	Remarks.
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
Sehwan ...	...	M. s. t. 3,061 0 0	...	...	M. s. t. 42 0 0	...	M. s. t. 20 0 0	...	M. s. t. 14 0 0	...	...	M. s. t. 1,958 0 0	...	Rs. a. p. 111 0 0	...	Ghundi Rs. 8 to Rs. 12 per Md. Arari Rs. 8 to Rs. 10 per Md. Bhor Rs. 10 to Rs. 12 per Md. Kuto Rs. 4 to Rs. 6 per Md. Seed Rs. 11 to Rs. 12 per Md.	...	

(a) This is the area sown this year; the crop will appear in next year's return.
(b) This is the produce of 106 acres 10 gunthas cultivated last year but stored during the year under report.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX H.

Statement showing Demands, Collections, Refunds, Remissions and Balances of Excise Revenue for the year 1920-21.

	District.	Demand of the year.	Arrears outstanding.	Total demand.	Collections made during the year against total in column 4. Current.	Arrears.	Total.	Advance collections made in the previous year against current demand.	Remissions and accounts written off as irrecoverable.	Realizable balance (column 4 minus columns 7, 8 and 9).	Advance collections for the coming year.	Gross realizations in the year (columns 7 and 11).	
	1	2	3	4	5	6	7	8	9	10	11	12	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	Karáchi	13,40,841	...	13,40,841	12,57,456	...	12,57,456	83,385	...	...	2,22,395	14,79,851	
2	Hyderabad	8,37,087	14,098	8,51,185	7,93,078	6,442	7,99,520	41,715	1,066	8,884	1,05,194	9,04,714	
3	Nawábshah	2,42,009	...	2,42,009	2,23,530	...	2,23,530	18,204	150	125	26,112	2,49,642	
4	Thar Párkar	1,79,767	...	1,79,767	(a) 1,66,763	...	1,66,763	12,584	...	423	8,709	1,75,472	
5	Sukkur	4,76,498	...	4,76,498	1,39,185	...	1,39,185	3,36,568	745	...	4,10,583	5,49,768	
6	Lárkána	4,49,584	...	4,49,584	4,24,680 (b) 11,640	...	4,24,680 (b) 11,640	24,904	...	...	52,907	4,77,587 (b) 11,640	} 4,89,227
7	Upper Sind Frontier ...	1,17,713	...	1,17,713	1,04,919	...	1,04,919	(c) 12,794	...	...	12,257	1,17,176	
	Total ...	36,43,499	14,098	36,57,597	31,00,611 (b) 11,640	6,442	31,16,053 (b) 11,640	5,30,154	1,961	9,432	8,38,217	38,65,910	
					31,21,251		31,27,693						

(a) Includes excess recovery of Rs. 3.
(b) Collections made on account of other districts.
(c) Last year Rs. 12,178 were shown in column 11 through oversight.

APPENDIX I.

Statement showing the difference between the collections of Excise Revenue in the Accountant General's Books and those in the Demand, Collections and Balance statements for the year 1920-21.

	District.	Amount as per Treasury account.	Deduct. Collections made on account of other Districts.	Deduct. Collections on account of future.	Net collections.	Add. Collections made in other districts.	Add. Collections made in advance and subsequently brought to account.	Amount as per demand, collection and balance statement (columns 7 and 8 of Appendix H).
	1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Karáchi	14,79,851	.....	2,22,395	12,57,456	.....	83,385	13,40,841
2	Hyderabad	9,04,714	.....	1,05,194	7,99,520	.....	41,715	8,41,235
3	Nawábshah	2,49,642	.....	26,112	2,23,530	.....	18,204	2,41,734
4	Thar Párkar	1,75,472	.....	8,709	1,66,763	.....	12,584	1,79,347
5	Sukkur	5,49,768	.....	4,10,583	1,39,185	.....	3,36,568	4,75,753
6	Lárkána	4,89,227	11,640	52,907	4,24,680	.....	24,904	4,49,584
7	Upper Sind Frontier ...	1,17,176	.....	12,257	1,04,910	.....	12,794	1,17,713
	Total ...	39,65,910	11,640	8,38,217	31,16,053	.....	5,30,154	36,46,207

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX J.

Statement showing the number of offences against the A'bkári and Opium Laws detected in each District of the Province of Sind during the year 1920-21.

District.	Cases Detected (Abkari)																	
	Offences relating to Liquor.						Offences relating to Hemp Drugs.						Offences relating to Cocaine.					
	Illicit distillation and possession of implements, etc., for the same.	Illicit exportation, importation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous Offences.	Total.	Illicit Cultivation and Manufacture.	Illicit importation, exportation or transportation.	Illicit possession.	Unlicensed sale.	Other Miscellaneous Offences.	Total.	Illicit exportation, importation or transportation.	Illicit possession.	Unlicensed sale.	Total.	Total (Abkari).	Cases in which convictions were obtained.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
1. Karáchi	...	...	4	1	...	5	...	1	18 (a)1	13	...	33	...	...	...	...	38	34
2. Hyderabad	4 (a) 1	...	2 (a) 1	7	...	15	3	...	16 (a) 4	17	...	40	...	...	...	...	55	43
3. Nawábsháh	...	...	2	1 (a)1	...	4	5	...	10 (a) 1	3 (a) 1	...	20	...	...	...	...	24	20
4. Thar Párkar	...	...	1	3	...	4	...	...	7	4	...	11	...	...	...	...	15	14
5. Sukkur	...	5 (a) 1	3	1	1	11	2	5	5	5	...	17	...	...	...	...	28	22
6. Lárkána	...	1	...	...	...	1	...	...	3	...	...	3	...	...	...	...	4	2
7. Upper Sind Frontier ...	...	...	1	...	...	1	1	...	5	...	...	6	...	...	...	...	7	7
Total, 1920-21 ...	5	7	14	14	1	41	11	6	70	43	...	130	...	...	...	...	171	(b) 141
Total for 1919-1920 ...	...	5	5	2	2	14	9	5	83	15	1	113	...	1	...	1	128	120

District.	Cases detected (Opium).									
	Illegal cultivation of poppy.	Illegal manufacture of opium.	Illegal possession of opium.	Illegal transport of opium.	Illegal import of opium.	Illegal export of opium.	Illegal sale of opium.	Breach of conditions of license.	Total (opium).	Quantity of contraban opium seized.
1	20	21	22	23	24	25	26	27	28	29
										Maund. Seers. Tolas.
1. Karáchi	...	...	10	...	2	...	...	...	12	0 0 9
2. Hyderabad	...	...	3	...	...	...	2	...	5	0 0 17
3. Nawábsháh	...	...	9	...	...	...	...	...	10	0 0 48
4. Thar Párkar	...	...	18 (c) 1	...	...	...	(a) 1 1	...	20	0 1 33
5. Sukkur	...	...	5	...	3	...	...	...	8	0 0 17
6. Lárkána	...	...	5	1	...	...	...	...	6	0 0 61
7. Upper Sind Frontier	...	...	1	...	...	...	...	...	1	0 0 1
Total, 1920-21 ...	...	...	52	1	5	...	4	...	(c) 62	0 3 26
Total for 1919-20 ...	...	...	68	...	...	...	...	...	68	0 8 12

(a) Pending.
(b) 11 Cases have not yet been decided.
(c) Of these 55 cases ended in conviction.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

APPENDIX K.

Statement showing cases of drunkenness in which convictions were recorded during 1920-1921.

In Municipal areas.								In Districts (exclusive of Municipal areas.)					
Name of Municipality.	Population.	1918-1919.		1919-1920.		1920-1921.		District.	Convictions for drunkenness.		Convictions of licensees for permitting drunkenness on their premises.	Cases where licensees were dealt with by the Excise staff for this contravention of their license.	Remarks.
		Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.	Number of persons convicted for drunkenness.	Proportion to 10,000 of population.		occurring on licensed premises.	occurring elsewhere.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Karachi	215,969	70	4·39	56	3·51	83	3·81	Karachi ...	...	...	...	...	
Kotri	(a) 7,256	2	2·8	6	8·10	1	1·38						
Hyderabad	81,837	...	...	...	...	...	...	Hyderabad ...	...	...	...	...	
Tando Allahyar	5,560	...	...	...	...	...	...						
Shahdadpur	4,997	...	...	4	8·72	...	...	Nawabshah ...	...	...	...	...	
Tando Adam	10,268	...	...	2	2·0	...	...						
Mirpur Khas	5,789	...	...	...	...	...	...	Thar Parkar...	...	...	...	...	
Umerkot	3,493	...	...	...	...	...	...						
Sukku	41,525	...	...	...	...	1	0·24	Sukkur ...	...	...	...	...	
Shikarpur	55,041	2	0·37	1	0·19	2	0·36						
Rohri	9,560	1	1·0	1	1·0	2	2·09						
Garhi Yasin	6,003	...	...	1	1·53	...	...						
Larkana	17,723	...	...	...	...	...	...	Larkana ...	...	...	...	...	
Jacobabad	10,583	...	...	...	...	...	...	Upper Sind Frontier.	...	...	...	...	
Total ...		75		71		89							

(a) Revised figures not available.

C. CLIFFORD,
Superintendent of Salt and Excise in Sind.

PROVINCIAL STATEMENT A.

Statistics of wholesale vend of Foreign Spirits and Fermented Liquors in Sind during the year 1920-21.

Name of District.	Licenses for wholesale vend of imported spirits and imported fermented liquors and malt liquors manufactured in India—Form No. 396-A.E.									Licenses for wholesale vend of spirits manufactured in Sind to the Trade (Fee per annum).			Licenses for wholesale vend of fermented liquors whether manufactured at a licensed brewery or imported by land or sea (Fee ranging from Rs. 100 to Rs. 300 per annum).					Remarks.
		Spirits and Fermented Liquors sold thereunder.																
		To other licensed vendors.				To the Public.												
		Imported.				Imported.												
	Number of licenses.	Wines.	Spirits.	Beer.	Beer made in India.	Wines.	Spirits.	Beer.	Beer made in India.	Number of licenses.	Quantity of spirits sold thereunder: To other licensed vendors.	Quantity of spirits sold thereunder: To the public.	Number of licenses.	Quantity of liquor sold thereunder: To other licensed vendors: Beer.	Quantity of liquor sold thereunder: To other licensed vendors: Wines.	Quantity of liquor sold thereunder: To the public: Beer.	Quantity of liquor sold thereunder: To the public: Wines.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Gals.	Gals. (a)	Gals.	Gals.	Gals.	Gals. (b)	Gals.	Gals.									
Karáchi	29	21,894	111,780	347,770	36,736	4,460	11,856	81,300	...	...	...	...	...	...	...	...	...	(a) Includes 2,280 gallons Indian spirit. (b) Includes 118 gallons Indian spirit.
Hyderabad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Nawábsháh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Thar Párkar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Sukkur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Lárkána	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total ...	29	21,894	111,780	347,770	36,736	4,460	11,856	81,300	...	...	...	...	...	...	...	...	...	

C. CLIFFORD,
Superintendent of Salt,
and Excise in Sind.

PROVINCIAL STATEMENT B.

Statistics of retail vend and consumption of Foreign Spirits and Fermented Liquors in Sind during the year 1920-1921.

Name of District.	Foreign Spirits and Fermented Liquors.											
	Sold under Shop Licenses.								Sold under Hotel and Dâk Bungalow licenses.			
	On fixed fees.				On fees determined by auction.					Sales thereunder.		
	Number of licenses.	Sales thereunder.			Number of licenses.	Sales thereunder.			Number of licenses.			
		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.		Wines.	Spirits.	Beer.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Gals.	Gals.	Gals.						Gals.	Gals.	Gals.
Karáchi	23	5,582	31,371	72,930	6	72	1,803	12,178	(a) 25	448	660	1,556
Hyderabad	(b) 10	1 061	15,398	51,209	2	48	646	7,312	...	...	...	...
Nawábsháh	2	50	543	115	...	...	...	...	...	...	...	...
Thar Párkar	2	78	734	125	...	...	...	...	...	...	...	...
Sukkur	9	795	4,854	12,670	...	...	...	...	...	...	...	...
Lárkána	2	158	994	218	...	...	...	...	...	...	...	...
Upper Sind Frontier ...	1	29	260	78	...	...	...	...	...	...	...	...
Total ...	49	7,753	54,154	137,436	8	120	2,542	19,490	25	448	660	1,556

Name of District.	Foreign Spirits and Fermented Liquors—*continued.*				Spirits made in India in private distilleries.							Spirits made in outstills.	
	Sold under Railway Refreshment Room licenses.				Sold under Retail Vend Licenses.				Removed direct from distilleries under special permits and passes.				
	Number of licenses.	Sales thereunder.			Number of licenses.	Quantity sold.						Number of vendors connected with the outstills.	Quantity sold by them.
		Wines.	Spirits.	Beer.		Spirits intended for human consumption.	Methylated spirits.	Rectified spirits.	Rectified spirits.	Methylated spirits.	Spirits intended for human consumption.		
1	14	15	16	17	18	19	20	21	22	23	24	25	26
		Gals.	Gals.	Gals.		Gals.	Gals.	Gals.					
Karáchi	1	4	49	355	29	1,674	1,316	221	...	...	...	...	...
Hyderabad	1	8	74	143	12	1,590	240	...	...	...	...	...	...
Nawábsháh	1	2	7	37	2	76	...	...	...	...	...	...	...
Thar Párkar	...	...	...	...	2	140	7	...	...	...	...	...	...
Sukkur	3	3	24	334	9	585	228	14	...	...	...	...	...
Lárkána	1	6	22	146	2	450	57	...	...	...	...	...	...
Upper Sind Frontier... ..	...	...	...	...	1	43	10	...	...	...	...	...	...
Total ...	7	18	176	1,015	57	4,558	1,864	235	...	...	...	...	...

(a) Includes seven canteen licenses.
(b) Includes two canteen licenses.

C. CLIFFORD,
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IMPERIAL RETURN I—REVENUE.

Name of District.	Country spirits.						Country Fermented Liquors.				Malt Liquors.			Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits).		
	Duty on distillery spirits.	Fees from distilleries.	License and Vend fees for sale of distillery spirits.	Total receipts from distillery spirits.	Receipts from out-stills and other similar systems.	Total receipts from country spirits.	Tari—Tree-tax receipts.	Other receipts from tari (license fees, etc.).	Receipts from country fermented liquors, all kinds, other than tari and malt liquors.	Total receipts from fermented liquors, other than malt liquors.	Duty on beers manufactured in India.	License fees for sale of beer manufactured in India or elsewhere.	Total receipts from beer.	Duty on wines and spirits manufactured in India and excised at the tariff rate.	License fees for sale of foreign liquors generally, whether imported or manufactured in India.	Total of columns 15 and 16.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi ...	6,08,622	...	(a) 5,43,357 (b) 20,265	11,72,244	...	11,72,244	...	1,456	...	1,456	...	2,800	2,800	...	75,985	75,985
Hyderabad ...	4,17,074	...	(a) 1,86,676 (b) 30,686	6,34,436	...	6,34,436	...	...	...	...	...	3,000	3,000	...	17,865	17,865
Nawábsháh ...	1,11,546	...	(b) 44,717	1,56,263	...	1,56,263	...	...	...	...	...	...	...	...	679	67
Thar Párkar ...	59,914	...	(a) 16,930 (b) 8,973	85,817	...	85,817	...	...	...	...	...	...	...	...	500	500
Sukkur ...	1,72,997	...	(a) 43,046 (b) 7,812	2,23,855	...	2,23,855	...	...	...	...	...	270	270	...	5,392	5,392
Lárkána ...	1,84,560	...	(a) 61,515 (b) 24,475	2,70,550	...	2,70,550	...	...	...	...	...	...	...	...	909	909
Upper Sind Frontier ...	56,464	...	(a) 26,885 (b) 7,272	90,621	...	90,621	...	...	...	...	...	...	...	...	515	515
Tota ...	16,11,177	...	10,22,609	26,33,786	...	26,33,786	...	1,456	...	1,456	...	6,070	6,070	...	1,01,845	1,01,845
Total of previous year ...	15,33,504	...	7,81,152	23,14,656	...	23,14,656	...	1,413	...	1,413	...	5,950	5,950	301	94,451	94,752

	Rs.
(a) Indicates Vend Fees	8,78,409
(b) , License Fees	1,44,200

I.—REVENUE.

Total of columns 7, 11, 14 and 17.	Receipts from commercial spirits including medicated wines.	Opium.				Hemp drugs.						License fees for sale of cocaine and allied drugs.	Fines and forfeitures.	Miscellaneous.	Grand total.	Total charges as shown in Imperial Return II.	Net revenue in the year.
		Net gain on issues of excise opium.	Vend fees for sale of opium (wholesale and retail).	Duty on opium, other than excise opium.	Total receipts from opium.	Duty on ganja.	Duty on charas.	Duty on bhang.	Total duty on hemp drugs.	License fees (wholesale and retail) and warehouse dues.	Total receipts from hemp drugs.						
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
12,53,485	440	45,376	85,120	...	1,30,496	12,600	39,890	...	52,490	87,805	1,40,295	...	894	451 (c) 1,08,452	16,33,513	52,748	15,80,765
6,55,301	61	44,896	48,427	...	93,323	6,908	47,414	15,000	69,322	66,924	1,36,246	...	681	828 (c) 58,991	9,45,431	1,80,508	7,64,923
1,56,942	...	16,064	19,376	...	35,440	16	390	...	406	21,710	22,116	...	...	123	2,14,621	3,140	2,11,481
86,317	1	31,424	14,130	...	45,554	4,278	13,325	3,328	20,931	9,776	30,707	...	10	100 (c) 25,647	1,88,336	14,412	1,73,924
2,29,517	17	40,768	28,810	...	69,578	3,640	88,376	84,061	1,76,077	74,244	2,50,321	...	47	280 (c) 41,317	5,91,077	8,679	5,82,398
2,71,459	2	27,424	25,550	...	52,974	...	32,000	56,762	88,762	64,321	1,53,083	...	6	123 (c) 30,415	5,08,062	14,396	4,93,666
91,136	2	4,896	4,766	...	9,662	...	...	8,219	8,219	12,851	21,070	...	...	202	1,22,072	5,622	1,16,450
27,43,157	523	2,10,848	2,26,179	...	4,37,027	27,442	2,21,395	1,67,370	4,16,207	3,37,631	7,53,838	...	1,638	2,107 (c) 2,64,822 2,66,929	42,03,112	2,79,505	39,23,607
24,16,771	452	2,08,791	2,25,515	...	4,34,306	24,982	1,93,179	1,13,518	3,31,679	2,99,962	6,31,641	...	1,955	1,448	34,86,573	1,60,055	33,26,518

(c) Represents gain on sale proceed of Country spirit.

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IMPERIAL RETURN I-A.

Supplementary Table showing the duty realized (a) in other British Indian provinces on excisable articles exported to Sind, and (b) in Sind on excisable articles exported to other British Indian provinces.

Description of excisable articles.	Amount of duty realized in other provinces of India on excisable articles exported to Sind (a)						Amount of duty realized in Sind on excisable articles exported to other Indian provinces.					
	In Baluchistan.	In Punjab.	In United Provinces.	In—	In—	Total.	To Baluchistan.	To—	To—	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Beer ...	18,810	...	...	...	...	18,810	...	...	...	...	...	...
Wines ...	...	...	61	...	...	61	...	...	...	...	...	...
Spirits ...	...	6,030	46,350	...	...	52,380	...	...	...	...	...	...
Bhang ...	...	...	...	...	...	...	31	...	...	...	...	31
Total ...	18,810	6,030	46,411	...	...	71,251	31	...	...	...	...	31

(a) No returns of realizations are received from other Provinces. These figures are calculated on the imports at Tariff duty rates.

IMPERIAL RETURN II—EXPENDITURE.

Name of District.	Salaries and establishment.	Allowances.	Supplies and Services.				Contingencies and special charges.			Refunds.		Total charges.	
			Rewards.	Construction and Repairs of buildings.		Other charges (Combined, Salt and Excise.)	Salt.	Combined, Salt and Excise.	Conveyance of Excise Opium.	Salt.	Excise.	Combined, Salt and Excise.	Debitable to 7, Excise.
				Salt.	Excise.								
1	2	3	4	5		6	7			8		9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs
Karáchi ..	85,408	9,735	1,192	48.146	...	4,284	98,162	13,905	22	2,961	3,644	2,67,459	52,748
Hyderabad ...	16,931	2,596	1,857	...	1,66,242	76	...	582	1,240	...	3,579	1,93,103	1,80,508
Nawábsháh ...	3,838	723	89	...	...	...	2,053	70	17	...	1,100	7,890	3,140
Thar Párkar ..	26,298	3,947	111	1,853	...	620	861	947	225	25	506	35,393	14,412
Sukkur ...	13,682	2,712	243	479	360	90	27,116	568	162	...	745	46,157	8,679
Lárkána ...	19,543	3,819	90	...	3,560	...	...	1,257	118	...	129	28,516	14,396
Upper Sind Frontier.	10,327	1,431	81	...	...	...	...	113	...	...	500	12,452	5,622
Total, 1920-21 ...	1,76,027	24,963	3,663	50,478	1,70,162	5,070	1,28,192	17,442	1,784	2,986	10,203	5,90,970	...
Portion chargeable to 7, Excise ...	(a) 75,440	(a)10,698	(a)1,570	...	1,70,162	(a)2,173	...	(a)7,475	1,784	...	10,203	...	2,79,505
Total of previous year	1,64,380	23,500	2,819	51,504	68,221	4,009	1,67,110	12,321	1,835	4,527	1,273	5,01,499	...
Portion chargeable to 7, Excise ...	(a) 70,449	(a)10,971	(a)1,208	...	68,221	(a)1,718	...	(a)5,280	1,835	...	1,273	...	1,60,055

(a) Three-sevenths of the total expenditure under these heads on the combined Salt and Excise Department, vide G. R., R. D., No. 914 dated 27th January 1908.

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IMPERIAL RETURN III.—SHOPS AND LICENSES.

Name of District.	Manufacture of liquor—Number of				Number of wholesale licenses for sale of						Country Liquors. Number of shops licensed for retail sale of							
	Breweries.	Government distilleries.	Private distilleries.	Out-stills.	Country spirits.	Country fermented liquors.	Liquors other than Commercial spirits imported or manufactured in India and excised at tariff rates.	Commercial spirits, i.e., rectified and denatured spirits and medicated wines.	Opium.	Hemp drugs.	Spirits under distillery system (permanent).	Spirits under distillery system (temporary).	Spirits under out-still system (permanent).	Spirits under out-still system (temporary).	Fermented tari.	Unfermented tari.	Other country fermented liquors (Ordinary licenses).	Other country fermented liquors (Hhome-brewing licenses).
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
Karáchi	...	...	...	...	...	...	29	...	...	3	45	...	...	...	4	...	...	...
Hyderabad	...	...	...	...	...	...	...	...	...	3	33	...	...	...	...	...	...	...
Nawábsháh	...	...	...	...	...	...	...	...	...	...	11	...	...	...	...	...	...	...
Thar Párkar	...	...	...	...	...	...	...	...	...	1	11	1	...	...	...	...	...	...
Sukkur	...	...	...	...	...	...	...	...	...	5	33	...	...	...	...	...	...	...
Lárkána	...	...	...	...	...	...	...	...	...	3	15	...	...	...	...	...	...	...
Upper Sind Frontier ...	...	...	...	...	...	...	...	...	...	1	10	...	...	...	...	...	...	...
Total ...	...	...	...	...	...	...	29	...	...	16	158	1	...	...	4	...	...	...
Total of previous year ...	...	...	...	...	...	...	25	...	...	17	182	...	...	...	5	...	...	...

Name of District.	Foreign Liquors. Retail licenses—Number for sale of									Number of shops licensed for retail sale of				Retail licenses—Number for sale of			
	Malt liquors only.	Foreign liquors to be consumed on premises and on and off premises.	Foreign liquors to be consumed off premises.	Liquors in hotels, restaurants, boarding houses and clubs and refreshment rooms and stalls other than railway refreshment rooms (excluding canteens).	Liquors in railway refreshment rooms, dak-bungalows, dining cars and steamers.	Liquors in temporary refreshment stalls (including other temporary licenses for foreign liquors).	Foreign liquors—all other special retail licenses, including canteen licenses.	Rectified spirits and medicated wines (Druggists' permits).	Denatured spirits.	Raw opium.	Ganja.	Charas.	Bháng.	Opium and its preparations for medical purposes only. (Ordinary druggists' permits).	Morphia. (Special druggists' permits.)	Hemp drugs for medical purposes only. (Druggists' permits.)	Cocaine. (Druggists' permits.)
1	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
Karáchi	3	7	19	18	1	71	7	21	42	22	22	5	22	...	33	...	32
Hyderabad	1	2	7	...	1	1	2	...	13	39	40	5	40	1	19	...	17
Nawábsháh	...	...	2	...	1	...	...	...	...	28	38	3	38	...	...	...	...
Thar Párkar	...	...	2	...	...	...	...	...	2	31	22	1	22	...	...	...	...
Sukkur	4	...	5	...	3	2	...	1	9	33	50	5	50	14	14	...	11
Lárkána	...	...	2	...	1	...	...	...	2	24	52	7	52	2	8	...	2
Upper Sind Frontier ...	...	...	1	...	...	...	...	...	2	8	11	3	11	2	...	...	1
Total ...	8	9	38	18	7	74	9	22	70	185	235	29	235	19	74	...	64
Total of previous year ...	8	9	37	15	7	80	5	19	65	186	238	29	238	18	69	...	62

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IMPERIAL RETURN IV.—CONSUMPTION.

Name of District.	Country Spirits. Issues in Imperial Gallons. At strength of 15° U. P.	At strength of 25° U. P.	At strength of 40° U. P.	Equivalent at London proof of the total of columns 2, 3 and 4.	Rates of duty.	Foreign Liquors other than Commercial Spirits. Imported Liquors. Spirits in Imperial gallons, London proof.	Wines in Imperial gallons.	Malt liquors* in Imperial gallons.	Liquors manufactured in India paying duty at tariff rates. Spirits in Imperial gallons, London proof.	Malt liquors in Imperial gallons.
1	2	3	4	5	6	7	8	9	10	11
	Gals.	Gals.	Gals.	Gals.	Rs. a. p.	Gals.	Gals.	Gals.	Gals.	Gals.
Karáchi	90,336	...	9,205	82,310		34,228	10,556	1,38,967	1,344	29,332
Hyderabad	64,230	25	4,979	57,601		12,068	1,112	26,062	1,192	32,672
Nawábsháh	19,804	100	53	16,967	Per Imperial gallon.	412	52	152	57	.....
Thar Párkar ...	10,116	...	59	8,624	15° U. P. 6 0 0	551	78	126	105	.....
Sukkur	27,049	450	...	24,094	40° U. P. 4 0 0	3,658	798	4,497	439	8,507
Lárkána	29,207	...	...	24,826		762	164	361	337	.....
Upper Sind Frontier ...	9,345	...	...	7,943		195	29	50	32	28
Total ...	2,50,987	625	14,295	2,22,375	15° U. P. 6 0 0 40° U. P. 4 0 0	(a)51,894	(b)12,789	(b)1,70,258	(a) 3,506	(b)70,539
Total of previous year ...	2,41,584	...	17,673	2,15,948	15° U. P. 6 0 0 40° U. P. 4 0 0	(f)48,820	(g)13,713	(h)1,05,785	8,723	120,788

District.	Commercial Spirits. Rectified spirits in Imperial gallons.	Denatured spirits in Imperial gallons.	Medicated wines in Imperial gallons.	Opium and other Drugs. Issues in seers, of excise opium.	Retail sales, in seers of other opium, (e.g., Punjab grown, Punjab Hill States, Afghan and Malwa).	Wholesale price of opium to retail vendors.	Average retail price of opium.	Retail sales of morphia in lb. oz. and grs.	Retail sales, in seers, of charas.	Retail sales, in seers, of ganja.	Retail sales, in seers, of bhang and its preparations.	Retail sales, of cocaine, in lb. oz. and grs.
1	12	13	14	15	16	17	18	19	20	21	22	23
	Gals.	Gals.	Gals.	Seers.	Seers.	Per seer. Rs.	Per seer. Rs.	Lbs. ozs. grs.	Seers.	Seers.	Seers.	Lbs. ozs. grs.
Karáchi	(c) 260	4,547	790	1,418 *1,450*	...	45		3 6 337	688	911	6,161	2 11. 221
Hyderabad	...	246	...	1,403 *1,496*	...	45		11 10 300	1,558	215	18,511	0 9 362
Nawábsháh	...	...	...	502 *496*	...	45		.....	228	73	12,761	.....
Thar Párkar ...	...	7	...	982 *959*	...	45		.....	332	266	4,253	.....
Sukkur	14	317	42	1,274 *1,334*	...	45	Not fixed.	0 15 237	960	120	35,671	0 1 60
Lárkána	...	57	...	857 *847*	...	45		0 0 300	736	13	32,514	0 0 26
Upper Sind Frontier ...	...	10	2	153 *166*	...	45		.....	138	5	3,418	.....
Total ...	274	(d) 5,184	843	6,781 *6,727*	...	45		16 9 264	4,690	1,603	1,13,289	3 10 209
Total of previous year ...	208	(d)4,589 (e 6,452	639	6,524 *6,593*	...	45		15 4 307	5,843	1,078	1,20,157	2 4 60

NOTE.—(1) The figures shown in columns 7 to 9 and 11 include 426 gallons of spirit and 73,936 gallons of beer for consumption by troops.
(2) Figures in italics in column 15 represent retail sales.
(a) Sales to the public under wholesale licenses (Provincial Statement A) and sales under retail licenses (Provincial Statatement B) in terms of London Proof.
(b) Sales to the public under wholesale licenses (Provincial Statement A) and sales under retail licenses (Provincial Statement B).
(c) Includes 39 gallons to the trade.
(d) Sales to the public only.
(e) Sales to the trade. This have been omitted this year, as since the bulk of the sale by wholesale reappears in the sales to the public their inclusion vitiates comparison of figures of consumption.
(f) Last year 416 gallons were shown less in Larkana District.
(g) Last year 150 gallons were shown less in Larkana District.
(h) Last year 392 gallons were shown less in Larkana District.
} The figures having been taken as gallons whereas they were in Dozzen.

C. CLIFFORD,
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IMPERIAL RETURN IV-A.

Imports and Exports of excisable articles of different descriptions from and to other British Indian provinces (a) on payment of duty and (b) in bond.

Description of excisable articles.	Imports.						Exports.					
	Duty-paid.			In bond.			Duty-paid.			In bond.		
	From —	From —	Total.	From —	From —	Total.	To —	To —	Total.	To —	To —	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
(1) Charas	Punjab seers. 5,231	...	Seers. 5,231	.....	.....	.....	Khairpur state seers. 257	...	Seers. 257	...	...	...
(2) Cocaine	...	...	...	.....	.....	.....	Lbs. ozs. grs. Above 7 0 0 Punjab ... 0 240 Persian Gulf ... 0 20 Baluchistan ... 0 20 Bhopal State ... 0 360 Total ... 1 0 160	.....		...	...	...
(3) Morphia	...	...	...	.....	.....	.....	Lbs. ozs. grs. Punjab ... 0 387 Persian Gulf ... 0 240 Bhopal State ... 0 240 Total ... 0 1 387	.....		...	...	...
(4) Country Spirit	...	...	...	Proof gallons. Flavd. Plain 36,192 } Punjab. 5,392 } 41,584	Flavd. Plain 22,038 } Cawnpore. 61,172 } 83,210	Flavd. Plain 58,230 66,554 Grand Total ... 1,24,794	.....	.....	...	...	...	...
(5) Rectified spirits	United Provinces. Gallons. 60	Bengal Gallons. 129	Gallons. 189	.....	.....	.....	.....	.....	...	...	...	...
	Beer. Gallons.	Wines Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirit Gallons.
Indian-made foreign liquor—												
Baluchistan	66,882	...	...	.....	.....	.....	.....	.....	456	...	...	...
Punjab	...	...	715	.....	.....	.....	.....	.....	314	...	...	...
United Provinces	...	14	5,494	.....	.....	.....	.....	.....	...	...	...	...
Total ...	66,882	14	6,209	.....	.....	.....	.....	.....	770	...	...	...

IMPERIAL RETURN IV-A—*concluded.*

Description of excisable articles.	Imports.						Exports.					
	Duty-paid.			In bond.			Duty-paid.			In bond.		
	From—	From—	Total.	From—	From—	Total.	To—	To—	Total.	To—	To—	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer. Gallons.	Wines. Gallons.	Spirits. Gallons.	Beer Gallons.	Wines. Gallons	Spirits. Gallons.
European—												
Punjab	...	...	...	.....	.....	.....	2,34,666	8,216	38,816	...	...	...
N. W. Frontier Province ...	...	...	...	.....	.....	.....	39,514	3,726	8,860	...	...	...
Baluchistan	...	...	...	.....	.....	.....	23,962	4,350	12,804	...	...	...
United Provinces	...	...	...	.....	.....	.....	898	386	934	...	...	...
Rajputana	...	...	...	.....	.....	.....	128	283	510	...	...	...
Bengal	...	...	...	.....	.....	.....	.....	.....	26	...	...	...
Kashmir	...	...	...	.....	.....	.....	.....	.....	...	824	584	1,002
Persian Gulf	...	...	...	.....	.....	.....	.....	.....	...	1,668	184	692
Central Provinces	...	...	...	.....	.....	.....	30	22	30	...	...	...
Total ...	...	...	...	.....	.....	.....	2,99,198	16,982	61,980	2,492	768	1,694

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

IMPERIAL RETURN V.

Name of District.	Area in square miles.			Population (in thousands).			Number of square miles per shop.						Number of shops per 10,000 of population.		
		Distillery system.			Distillery system.		Country spirit.			Opium.		Hemp drugs.		Country spirit.	
	Out-still system.	Urban.	Rural.	Out-still system.	Urban.	Rural.	Out-still area.	Distillery area. Urban.	Distillery area. Rural.	Urban.	Rural.	Urban.	Rural.	Out-still area.	Distillery area. Urban.	Distillery area. Rural.
1	2	3		4	5		6	7		8		9		10	11	
Karáchi ...	...	33	11,731	...	239	301	...	1·03	902·38	3·0	1,066·45	3·0	1,066·45	...	13·39	4·32
Hyderabad ...	...	17·43	4,625·57	...	106	467	...	0·87	355·81	1·34	177·90	1·45	165·19	...	18·87	2·78
Nawábsháh ...	...	0·47	3,889·53	...	15	404	...	6·12	555·65	0·23	149·60	0·23	108·04	...	26·67	1·73
Thar Párkar ...	...	1·0	13,636	...	9	387	...	0·33	769·5	0·50	470·21	0·50	681·80	...	33·33	2·07
Sukkur ...	...	17	5,593	...	115	395	...	0·81	466·08	1·21	294·37	0·94	174·78	...	18·26	3·04
Lárkána ...	...	14	5,037	...	86	562	...	2·00	629·62	2.33	279·83	2·00	111·93	...	19·44	1·42
Upper Sind Frontier ...	...	4	2,655	...	11	230	...	0·80	531·00	4·00	379·28	2·00	295·00	...	45·45	2·17
Total ...	...	86·90	47,167·10	...	531	2,746	...	0.94	714.65	1·77	846·82	1·61	260·59	...	17·33	2·40
Total of previous year.	...	83·90	47,193·10	...	456	3,057	...	0·89	536·29	1.71	344·48	1·55	256·48	...	20	3

Name of District.	Number of shops per 100,000 of population—*continued.*				Consumption per 100 of the population in gallons or seers (to two places of decimals).			Average taxation per proof gallon or seer in Rupees (to two places of decimals).									Average Total Excise revenue per head of population (*vide* column 33 of Imperial Return I).
	Opium.		Hemp drugs.					Country spirit (distillery areas).			Opium.			Hemp drugs.			
	Urban.	Rural.	Urban.	Rural.	Country spirit (distillery area).	Opium.	Hemp drugs.	Duty.	Vend fees.	Total.	Duty including gain on sale proceeds.	Vend fees.	Total.	Duty.	Vend fees.	Total.	
1	12		13		14	15	16	17	18	19	20	21	22	23	24	25	26
					Gallons.	Seers.	Seers.										
Karáchi ...	4·60	3·65	4·60	3·65	15·24	0·26	1·44	7·39	6·85	14·24	32	60·03	92·03	6·76	11·31	18·07	3·03
Hyderabad ...	12·26	5·57	11·32	6·00	10·05	0·24	3·54	7·24	3·77	11·01	32	34·52	66·52	3·42	3·30	6·72	1·65
Nawábsháh ...	13·33	6·44	13·33	8·91	4·05	0·12	3·12	6·57	2·64	9·21	32	38·60	70·60	0·03	1·66	1·69	0·51
Thar Párkar ...	22·22	7·49	22·22	5·17	2·18	0·25	1·22	6·94	3·00	9·94	32	14·39	46·39	4·31	2·01	6·32	0·48
Sukkur ...	12·17	4·81	15·65	8·10	4·72	0·25	7·21	7·18	2·11	9·29	32	22·61	54·61	4·79	2·02	6·81	1·16
Lárkána ...	16·67	3·20	19 44	8·01	4·15	0·14	5·57	7·43	3·46	10·89	32	29·81	61·81	2·66	1·93	4·59	0·85
Upper Sind Frontier ...	9·09	3·04	18·18	3·91	3·30	0·06	1·48	7·11	4·30	11·41	·32	31·15	63·15	2·31	3·49	5·80	0·51
Total ...	9·23	4·95	10·17	6·59	6·79	0·20	3·65	7·25	4·59	11·84	32	34·33	66·33	3·48	2·82	6·30	1·28
Total of previous year.	11	4	12	6	6·15	0·19	3·63	7·10	3·61	10·71	32	34·56	66·56	2·59	2·35	4·94	0·99

C. CLIFFORD,
Superintendent of Salt
and Excise in Sind.

REPORT ON THE ADMINISTRATION OF THE EXCISE DEPARTMENT IN ADEN AND PERIM FOR THE OFFICIAL YEAR 1920-21.

I.—Constitution of the Department and System of Administration.

The constitution and the strength of the Department as well as the system of administration have remained unaltered except that a clerk on Rs. 50—$\frac{5}{2}$—80 was entertained during the year under report as sanctioned in Government Order No. 664, dated 18th November 1920, Financial Department. No separate excise Establishment is maintained at Perim where the work of the Department is carried out by the local Police under the Assistant Resident, Perim.

II.—Financial Result of the year's Administration.

2. The sources of excise revenue are detailed in the following tabular statement in which the realizations and the expenditure of the year under report are contrasted with those of the previous year :—

Receipts.

Items.	Aden.		Perim.		Total.	
	1919-20.	1920-21.	1919-20.	1920-21.	1919-20.	1920-21.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Duty on imported foreign liquors ...	1,34,534	95,680	1,565	2,406	1,36,099	98,086
License fees for the sale of imported foreign liquors.	12,090	12,523	368	258	12,458	12,781
Still-head duty on country liquor ...	11,831	42,156	...	...	11,831	42,156
License fees for the manufacture and sale of country liquor.	200	2,425	...	...	200	2,425
Duty on intoxicating drugs	4,855	2,825	...	...	4,855	2,825
License fees for the manufacture and sale of intoxicating drugs.	1,500	1,000	...	...	1,500	1,000
License fees for the opium farm	1,100	800	...	...	1,100	800
Miscellaneous	2,115	1,957	...	...	2,115	1,957
Total ...	1,68,225	1,59,366	1,933	2,664	1,70,158	1,62,030

Expenditure.

Items.	Amounts.	
	1919-20.	1920-21.
	Rs.	Rs.
Establishment	13,072	16,724
Contract contingencies ...	996	1,199
Countersigned contingencies ...	.....	.....
Total ...	14,068	17,923

The total excise revenue amounted to Rs. 1,62,030 against Rs. 1,70,158 in the previous year showing a decrease of Rs. 8,128. From items 1 and 3 under "Receipts" it will be observed that there is an abnormal decrease of Rs. 38,013 in excise duty on Imported Foreign Liquors, but there is a corresponding increase of Rs. 30,325 in Still-head duty on Country Liquor. This is mainly due to the re-establishment of the Sheikh Othman Distillery and the consequent decrease in imports and consumption of cheap Foreign Spirit. (Please refer to paragraph 2 of my report for the year 1919-20.)

The enhanced rates of duty on Foreign Liquors were brought into force on receipt of Government telegram No. C-1349, dated 10th March 1921.

III.—Imported Foreign Liquors.

3. Fifteen licenses for the sale of imported Foreign liquors, spirits, wines and beer at Aden and one at Perim were issued, and one license for the sale of imported foreign liquors at Sheikh Othman was issued during the year under review. Four special licenses for the sale of Foreign wines, spirits and beer at the Regimental canteens in Aden were also issued during the year under report.

The details of the quantities of imported foreign wines, spirits and malt liquors passed for consumption in Aden and Perim respectively, during the year 1920-21 are contrasted with those of the previous year, in the sub-joined table :—

Items.	Aden.		Perim.		Total.		Aden.		Perim.	
	1919-20.	1920-21.	1919-20.	1920-21.	1919-20.	1920-21.	Increase.	Decrease.	Increase.	Decrease.
	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.	Gls.
1. Ale, porter, beer, cider and other fermented liquors.	21,097	16,676	100	277	21,197	16,953	...	4,421	177	...
2. Spirit which has been rendered unfit for human consumption.	25	248	...	...	25	248	223	...	...	...
3. Perfumed spirit	310	402	1	...	311	402	92	...	...	1
4. Liqueurs, cordials, mixtures and other preparations containing spirit.	734	585	2	...	736	585	...	149	...	2
5. Al other sorts of spirit	14,774	9,856	189	300	14,963	10,156	...	4,918	111	...
6. Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit	334	345	...	...	334	345	11	...	...	...
7. All other sorts of wines not containing more than 42 per cent. of proof spirit.	3,541	2,769	17	21	3,558	2,790	...	772	4	...
Total ...	40,815	30,881	309	598	41,124	31,479	326	10,260	292	3

IV.—Country Liquor.

4. The total quantity of country liquor manufactured from dates and issued for consumption in Aden during the year under review and the previous year is contrasted in the following statement :—

Items.	1919-20.	1920-21.
	Gallons.	Gallons.
Date liquor (50° U. P.) ...	3,650	13,150
Date liquor (25° U. P.) ...	100	250
Total in terms of 50° U. P. ...	3,800	13,525

V.—Intoxicating Drugs.

5. The quantity of intoxicating drugs other than opium consumed in the Settlement of Aden during the year 1920-21 and the previous year, is as under :—

District.	Ganja.		Bhang.	
	1919-20.	1920-21.	1919-20.	1920-21.
	Srs. t.	Srs. t.	Srs. t.	Srs. t.
Aden and Shaikh Othman	207 52	141 10	6 41	4 25
Perim	...	...	...	...

VI.—Opium.

6. One hundred and twenty-five seers of excise opium were sold during the year and the sale proceeds amounted to Rs. 5,625. The license fees for the retail vend of opium amounted to Rs. 800 against Rs. 1,100 in the previous year.

VII.—Incidence of Taxation.

7. The incidence of Abkari taxation per head of population for the official year 1920-21 is contrasted in the following tabular statement with that of the previous year :—

District.	Population as per Census of 1911.	1919-20.		Population as per Census of 1921.	1920-21.	
		Realizations.	Incidence of taxation per head.		Realizations.	Incidence of taxation per head.
		Rs.	Rs. a. p.		Rs.	Rs. a. p.
Aden ...	44,866	1,68,225	3 12 0	54,497	1,59,366	2 14 9
Perim ...	1,299	1,933	1 7 10	2,074	2,664	1 4 6
Total ...	46,165	1,70,158	.....	56,571	1,62,030	.....

VIII.—Offences.

8. During the year under report no offence against Abkari law was detected.

IX.—Staff.

9. Mr. G. A. Richardson held charge of the Office of the Collector of Abkari, Aden, throughout the year under review.

10. The work of the Staff during the year has been satisfactory.

G. A. RICHARDSON,
Collector of Abkari, Aden.

No. A-4816.

ADEN RESIDENCY,
20th July 1921.

Forwarded, with compliments, to the Secretary to Government, Revenue Department, Bombay.

B. R. REILLY, Major,
for Political Resident, Aden.

BOMBAY : PRINTED AT THE GOVERNMENT CENTRAL PRESS.

Annual Reports.

Reports on the Administration of the Excise Department (Abkari and Opium) in the Bombay Presidency, including Sind and Aden, for the financial year 1920-21.

GOVERNMENT OF BOMBAY.

REVENUE DEPARTMENT.

Resolution No. P.-55.

Secretariat, Fort, Bombay.

Dated the 15th November 1921.

Memorandum from the Political Resident, Aden, No. A/4816 dated 20th July 1921—Submitting the Report on the Administration of the Excise Department (Abkari and Opium) in Aden and Perim for the financial year 1920-21 prepared by the Collector of Abkari, Aden.

*Government memorandum No. P.-55 dated 25th August 1921 to the Political Resident, Aden.

*Memorandum from the Commissioner in Sind No. 645 dated 1st September 1921.

*Government memorandum No. P.-55 dated 17th September 1921 to the Commissioner in Sind.

*Letter from the Commissioner of Customs, Salt and Excise No. 19 dated 7th September 1921.

*Government memorandum No. P.-55 dated 17th September 1921 to the Commissioner of Customs, Salt and Excise.

*Memorandum from the Commissioner in Sind No. 645 dated 1st October 1921.

RESOLUTION.—The prominent features of these reports are much the same as those of last year.

2. In the Presidency Proper and in Sind the consumption of country spirit is very much greater in the large towns than elsewhere, a consequence, as the Commissioner points out, which is chiefly due to the conditions under which the people live and work. In spite of this the prevalence of famine in the Presidency proper has caused a net decrease of consumption of 26,000 proof gallons, which means a much larger decrease in quantity measured in gallons of 30° or 60° under proof. The decrease in consumption has led to a corresponding decrease in the receipts from still-head duty; and though on the other hand there has been an increase in the receipts from vend and license fees, the latter is due to advance collections of fees which would under the previous system have been collected in the following year.

3. The consumption of foreign spirits, including spirits manufactured in India and excised as foreign, shows a marked increase in the Presidency proper, this increase occurring principally in the large towns as in the case of country spirit. In Sind and in Aden the increase in the consumption of country spirit is partly counterbalanced by a decrease in that of foreign spirits and wines.

4. It was pointed out last year that the drink problem in this Presidency is mainly an urban problem and the large increase in consumption in Bombay City in a single year from 6,80,000 to 8,36,000 proof gallons is a striking instance. This increase cannot be explained by any variation in population for the population is probably the same. It is, however, hardly necessary to dilate on this feature in view of the fact that the matter will receive early attention of the liquor committee.

5. The number of excise offences detected is considerably larger than last year, both in the Presidency proper and in Sind. This result points to the exercise of greater vigilance on the part of the Excise staff. It also

* Not printed.

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indicates the greater prevalence of illicit distillation and of cocaine smuggling. The increase in illicit distillation is partly the consequence of a plentiful supply of mhowra, but it is also probably not unconnected with the increase in the supply rates.

6. The Governor and his Minister consider that the reports show that the excise administration has been efficiently carried on during the year and they concur in the remarks of the Commissioner in Sind on the work of Messrs. Clifford, Burhankhan and Mahomed Ismail and of the Commssioner of Customs, Salt and Excise on that of Mr. Pinto.

By order of the Government of Bombay
(Transferred Departments),

SHAMRAO D. MANKAR,
Under Secretary to Government.

G. R. No. P.-55, R. D., dated the 15th November 1921.

To

*The Commissioner in Sind,
The Commissioner of Customs, Salt and Excise,
*The Commissioners of Divisions,
*The Commissioner, Bombay Suburban Division,
The Political Resident, Aden,
*All Collectors, including the Deputy Commissioner, Upper Sind Frontier,
*The Collector of Bombay,
*The Collector of Customs, Bombay,
*The Deputy Commissioners of Salt and Excise, N., C. and S. Divisions,
*The Deputy Commissioner of Excise, Bombay Presidency,
*The Superintendent of Salt and Excise, Sind,
*The Collector of Abkari, Aden,
*The Collector of Abkari, Deesa,
*The Agent to the Governor, Kathiawar,
*The Resident, Kolhapur, and Political Agent, Southern Maratha Country States,
*All Political Agents (except those who are also Collectors of Districts),
*The Director of Information,
*The Accountant General,
*The Director of Public Instruction,
*The Political Department,
*The Home Department,
*The Educational Department,
*The Finance Department,
*The Compiler, General Administration Report,
*The Oriental Translator to Government,
*The Private Secretary to His Excellency the Governor,
*The Editors' Tables,
*The Editors of Newspapers,
C. Clifford, Esquire,
A. de G. Pinto, Esquire,
†The Government of India,
†The Under Secretary of State for India,
The non-Official members of the Council of State representing the Bombay Presidency.
The Non-official members of the Legislative Assembly representing the Bombay Presidency.
The non-official members of the Legislative Council.

* With copies of the Reports.
† By letter.

No. of 1921.

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